Parish, School and Cemetery
Financial Administration Manual

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1.0 Foreword

1.1: INTRODUCTION
This manual is intended to be the primary source of information to assist the pastor, parish staff and parish finance council in meeting the financial administrative requirements and needs of the parish and its programs, including the school, cemetery and related organizations. It contains the diocesan financial policies, guidelines, business procedures, forms, tax information and regulations promulgated by the Nineteenth Synod of the Diocese of Pittsburgh and regulations governed under Canon and Civil Law.

In addition to this financial manual, there are other manuals that may be referenced in the administration of the parish. The following list is not all-inclusive:

- Code of Pastoral Conduct
- Deacon Personnel Policy
- Parish Share Program Campaign
- Planned Giving Material
- Parish Cemetery Procedures
- Principal’s Handbook
- Federation of Diocesan Teachers Agreement
- Policies for Financing Elementary Schools
- Parish Major Construction Projects
- Priest Personnel Policy
- Compensation for Religious
- Increased Offertory Appeal
- Diocesan Protected Insurance Plan
- Institute for Ministries Hiring Handbook
- Handbook of Personnel Policies and Practices for Elementary Schools
- Political Action Guidelines
- Parish Capital Campaign

1.2: PURPOSE OF THE MANUAL
The purpose of this manual is to provide a financial administrative system that will:

- Reference the appropriate financial policies governing the parish’s operation
- Provide a uniform method of accounting and reporting throughout the diocese
- Enable the parish to classify financial transactions consistently which will, in turn, provide the parish with meaningful comparative financial statements that can be used to review the past and plan for the future
- Provide for continuity when there is a change in pastor and/or administrative personnel
- Provide for appropriate internal control considerations
- Establish accountability

1.3: SCOPE
This manual supersedes all previous accounting, business and financial policies and procedures issued in any form by the Diocese of Pittsburgh and shall become particular law in the Diocese of Pittsburgh in accordance with Statute #2 of the 19th Diocesan Synod. This manual was prepared by the diocesan Office for Financial Services. Questions regarding its content should be addressed to that office.

1.4: DIOCESAN SYNOD STATUTES ON TEMPORAL GOODS
Diocesan Synod Statutes 50-56 dealing with The Temporal Goods of the Church are noted below:

50. Title to all parish and diocesan properties shall be vested in the diocesan bishop as sole trustee. No priest or other member of the Christian Faithful or group may take or retain title to
51. The Financial Policies of the Diocese of Pittsburgh shall be carefully observed in all parishes of the diocese.

52. All parish funds in excess of the ordinary needs of the parish must be deposited in the Deposit & Loan Program (formerly Loans-in-Aid Program) for the purpose of assisting parishes who must borrow and for such other purposes as may be designated by the diocesan bishop from time to time. No parish shall incur any indebtedness except through the Deposit & Loan Program.

53. In parishes with cemeteries, the pastor must comply with the diocesan policies established regarding accounts, records, burial practices and the maintenance of perpetual care funds for the cemetery.

54. The diocesan policies regarding the extraordinary expenditures of funds by a parish and the Policy on Major Parish Construction Projects shall be carefully observed.

55. The policies of the diocese regarding stipends for the celebration of the Eucharist shall be observed in all parishes and institutions.

56. All offerings from the faithful for the celebration of baptisms, marriages or funerals are to accrue to the benefit of the parish.

1.5 Acknowledgement

The information in this manual came from internal policies and procedures promulgated over the years as well as various external sources. We want to acknowledge and thank those dioceses who provided their parish manual, the USCCB, the Diocesan Fiscal Managers Conference, the National Catholic Risk Retention Group, Inc. and the other organizations and publications too numerous to mention. We are also most grateful to diocesan staff for their contribution to the preparation and review of this manual.
## 2.0 Parish Administration

### 2.01: General Parish Business Information and Operations Overview

- A parish is a juridic person established by the bishop to provide for the spiritual welfare and salvation of souls. The bishop appoints the pastor/administrator (hereafter referred to in this manual as pastor) and parochial vicar(s). The pastor is empowered to assume full control of all assets of the parish and make all decisions in administering the parish, its programs and related organizations. The pastor is assisted in carrying out his duties by the finance council which is appointed by the pastor, and which is established according to the requirements of Canon Law and diocesan policy.

- In the Diocese of Pittsburgh each parish is an individual charitable trust and the bishop is trustee. The parish is a free standing unit and the pastor has certain legal and canonical obligations.

- Every parish in the universal church has a special designation or title which establishes its identity as a “juridic person” according to the Code of Canon Law. The word “Parish” must appear in official documentation to preserve the integrity and the proper designation of each parish and to establish each entity’s separate civil legal identity. The word “Parish” is to be affixed in the proper parish designation to the parish stationery, bulletins and other official documents.

- The parish, its programs and related organizations must follow the policies and procedures established by diocesan Central Administration which are contained in this Financial Administration Manual. The following paragraphs provide an overview of the general financial and business operating aspects of the parish. More detailed information is contained in the various sections of this manual.

- The fiscal year for the parish and its programs begins July 1 and ends June 30. Each month-end represents a reporting period, at which time the accounting records are summarized and reported to the diocesan Office for Financial Services. Parishes, schools and cemeteries are required to participate in the uniform accounting system using the five-digit location number assigned by the diocese.

- The parish operates on a modified cash basis of accounting for recording financial transactions. Income is recognized when cash is received and expense is recorded when payment is made. However, certain income may be deferred when deposited and certain expenditures may be recorded before being paid. Each month the diocesan Office for Financial Services will record on the parish, school and cemetery financial statements the insurance, payroll and interest expense that has accrued for that month and the offsetting payable. Tuition collected in advance (before July) for the next fiscal year is not to be recorded as income but deferred to the subsequent fiscal year using the account number code provided for this. The Office for Financial Services automatically reverses the entry in July.

- Specific transactions recorded automatically by the Office for Financial Services are:
  1. Interest income on deposits - quarterly
  2. Interest expense on loans - monthly
3. Insurance expense allocation - monthly
4. Payroll expense allocation - monthly
5. PCC Unemployment expense allocation - semi-annually
6. Vendor payables that are material - year-end
7. Certain receivables and payables when material.
8. Advanced tuition income - year-end

- A parish generally operates a variety of programs, which may include among others the school, Religious Education and Youth Ministry programs. It may also include and support organizations which are related such as the Christian Mothers, Parent/Teachers Guild, Alumni Groups and many others. All organizations that raise funds in the parish name and that also use the parish name and federal tax identification number are parish related. For an organization not to be related, the organization must substantiate its separate legal status and use its own federal tax identification number. No parish, school, cemetery or related organizations may be separately incorporated without approval from the diocesan bishop. The Saint Vincent de Paul Society is a non-related pious association.

- The primary source of parish income is the voluntary offerings of the faithful (the offertory). The parish may have other sources of income from fundraising (bingo, festival, raffle, etc.), major capital campaigns, investments, rentals, votive lights, etc. If the parish has a school and/or cemetery there would be additional sources of income, such as tuition, plot sales, etc. A significant portion of the parish offertory, fundraising and votive light income is received in cash. Another major source of receipts is diocesan collections in which the parish acts as an intermediary by collecting the funds and remitting them to the diocesan Office for Financial Services.

- The Diocese of Pittsburgh assesses the parish a percentage of its operating income to support diocesan programs. This is called the Parish Share Goal. The calculation method and a description of assessable income is described in this manual. The diocese provides the parish with the opportunity to raise funds to meet its goal through the annual Parish Share Program Campaign. The monies raised are not assessable and also not considered a part of regular parish income.

- All parishes are required to support elementary education. Parishes operating a school must follow the Policies for Financing Elementary Schools. Parishes included as part of a regional or consolidated elementary school follow the requirements of the applicable school operating agreement. Parishes without schools and not involved in a consolidation contribute their support through the diocesan Elementary School Grant Program. These parishes fulfill their requirement through an annual payment to the Elementary School Grant Fund based on a fixed percentage rate of certain parish income.

- The major expense incurred by the parish and its programs is generally personnel. This involves salary costs and the various related fringe benefit costs (i.e., FICA, health, life insurance, pension, etc.). Where possible the parish uses non-paid volunteers to perform certain functions, i.e., ushers, money counters, and fundraisers. Occasionally volunteers perform duties that would otherwise be done by paid employees. In general, personnel paid for necessary and recurring services are to be considered parish employees. All employees are to be paid through the diocesan centralized payroll system. Personnel who receive occasional and infrequent payment for
services may be considered independent contractors provided they meet the applicable IRS requirements. Payments made to independent contractors are to be reported to the IRS on Form 1099. In addition to personnel and benefit costs the parish also incurs expenses for utilities, materials, supplies, maintenance, various insurance coverages and other program costs. From time to time the parish may also make major capital expenditures to purchase, build or renovate facilities. The latter usually requires diocesan approval.

- The parish maintains a separate checking account for the parish operation and, if applicable, separate bank accounts for the school and cemetery operations. Only the pastor, parochial vicar or Dean are permitted to be eligible signers for these accounts, except for the school in which the principal may be permitted by the pastor to be an eligible check signer. This checking account is reported monthly to the diocesan Office for Financial Services where it is summarized and the applicable parish, school and cemetery financial statements prepared for the pastor. Checking accounts may be established for other purposes and for parish organizations and the activities in these accounts are reported as outlined in this manual. The pastor must be an eligible check signer on all parish related organization accounts.

- Parishes are required to publish an annual financial report within a reasonable period of time after the close of a fiscal year. See Appendix X. The report should be in reasonable detail and is to be made available to all parishioners through the church bulletin or some other appropriate means. The annual financial report is the primary means by which the pastor can inform parishioners about the financial operations and results of the parish. A copy of the published report distributed to the parishioners is to be submitted to the diocesan General Secretary by October 31 following the close of the fiscal year. Dissemination of the report is important for financial accountability. Along with the published report the parish is to submit the annual Financial Representation Letter contained in Appendix C to the diocesan General Secretary.

- A separate fund is maintained for Masses to be said. Mass stipends are not income to the parish but are instead paid to the priest who says the Mass. Only priests are permitted to be eligible signers for the Mass Stipend Account. The financial activity that flows through this account is not reported on the parish’s financial statements.

- The parish, its programs and related organizations are required to deposit all excess funds in the Deposit & Loan Program. Interest is earned on the daily balance.

- Parishes may borrow only from the Deposit & Loan Program.

- The parish cemetery is required to maintain a perpetual care fund with the Common Fund. There is a perpetual care fund policy which outlines the funding requirements.

- In general parishes are to use their available financial resources to provide the necessary liturgical, operating and social needs of the parishioners. Loans from the Deposit & Loan Program are generally not available for operating and working capital purposes. Loans are generally limited to purposes related to major capital, maintenance and renovation projects.
2.02 Business Conduct and Management

- The prudent use of parish resources requires accountability and the practice of good stewardship. The pastor, finance council, business manager, bookkeeper and others, including school principal, cemetery manager, secretaries and volunteers have an important role to play in the administration of parish finances. They share one common goal, namely furthering the mission of the parish. The individual role of each is outlined below. Some of these individuals may be asked to signify in an annual representation letter that diocesan financial policies and procedures included in this manual are in place and that the financial reports contain an accurate and reasonable summary of financial activity. The purpose of the representation letter is to raise the level of awareness and responsibility. See Appendix C for the representation letter.

The Pastor
The pastor has the responsibility to his parishioners to administer the receipt and disbursement of parish funds in a prudent manner. Prudent management of monies requires the pastor to safeguard monies received, conserve the assets of the parish, and expend funds within parish means. These activities are to be conducted in a manner that minimizes the potential for waste, fraud, or abuse, and in a manner that establishes accountability for financial transactions. It is essential that the pastor exercise good business sense in the financial affairs of the parish and be aware of accepted business practices and laws related to business dealings.

The Parish Finance Council
The Parish Finance Council is a consultative body of the Christian faithful established to advise the pastor in matters pertaining to the financial affairs of the parish and to assist parish administration in being accountable and responsible to the people over matters that relate to the temporal goods of the church. The responsibilities of the Parish Finance Council are described in Appendix A.

The Business Manager
The Business Manager is generally an employee of the parish who advises the pastor and, with the pastor's supervision, assists with the financial and administrative operation of the parish. The general duties and responsibilities are described in the sample job description contained in Appendix G. The title of Business Manager may only be used upon completion of the certification process through the diocesan Institute for Ministries.

The Bookkeeper
The Bookkeeper is generally an employee of the parish who assists with the financial operation of the parish. The general duties and responsibilities are described in the sample job description contained in Appendix G.

Others
In certain circumstances, the school principal, cemetery manager, secretarial and clerical staff and volunteers may handle significant sums of money. They should always be aware of their fiduciary responsibility. They are responsible to the pastor and/or other persons designated by the pastor.
2.03 Parish Finance Council

- Every parish of the Diocese of Pittsburgh is to have a finance council.

- The parish finance council is a consultative body of the Christian faithful established to advise the pastor in matters pertaining to the financial affairs of the parish. Canon 537 of the Code of Canon Law mandates a finance council in each parish: “Each parish is to have a Finance Council which is regulated by universal law as well as by norms issued by the diocesan bishop; in this council the Christian faithful, selected according to the same norms, aid the pastor in the administration of the parish goods with due regard for the prescription of Canon 532.”

- In addition, Canon 532 states the role of the pastor: “The pastor represents the parish in all juridic affairs in accord with the norm of law; he is to see to it that the goods of the parish are administered in accord with the norms of cann. 1281-1288.”

- The parish resources, which support parish life, represent the contributions of parishioners and other sources in the community. Parish administration is accountable and responsible for maintaining trust and credibility with parishioners and society. The Parish Finance Council is responsible for assisting parish administration in being accountable and responsible to the people. Refer to Appendix A for detailed information on the Parish Finance Council.

- The parish may establish a Parish Audit Committee to function as a subcommittee of the Finance Council. This is optional (not required due to the expanded functions of the Finance Council in carrying out its duties). Refer to Appendix B for more information on the Parish Audit Committee.
2.04 Employment Status, Compensation and Benefits

- Compensation and benefits are usually the largest expense of a parish and its programs. Accurate payroll and benefit information is essential for reporting purposes. All payroll is required to be processed through the diocesan centralized payroll program. Payroll checks are issued semi-monthly. Payroll tax forms are filed by and the taxes are paid on behalf of the parish. The payroll program and benefits are administered by the diocesan Office for Insurance/Employee Benefits. The cost of most benefit coverage is billed monthly.

2.04.A Diocesan Priests

- A diocesan priest is ordained by the bishop to serve in the presbyterate of the Diocese of Pittsburgh. Diocesan priests in active ministry are considered employees of their assignment and will receive a Form W-2 following the end of the calendar year. All diocesan priests assigned to a parish are paid through the diocesan centralized payroll system. Compensation and benefits are governed by the Priest Personnel Policy issued by the diocesan Office for Clergy Personnel. The diocesan Office for Insurance/Employee Benefits administers the compensation and most benefits.

- Although priests are considered employees of their assignment, specific federal legislation exempts them from Federal tax withholding while considering them as self-employed for the Social Security and Medicare tax. Accordingly, while not required, all priests are given the option to have Federal income tax withheld on their salary. They will also be given the option to satisfy their self-employment tax obligation through payroll withholding by increasing their Federal withholding. Pennsylvania individual income tax and local wage based taxes will be withheld as required.

- Income of priests reported for income tax purposes on Form W-2 will include only the annual salary and the automobile insurance allowance if it is paid through the payroll system. The reporting of other types of ministerial income such as honoraria, stipends, speaker fees, etc. for tax purposes will continue to be the personal responsibility of the individual priest which will require his filing Schedule C of the Federal Form 1040 and the payment of applicable taxes on that income.

- Diocesan clergy receive the following benefits as determined by the Priest Personnel Policy. The cost and benefit levels are determined by the appropriate diocesan offices. Estimated costs for budgeting are provided annually by the diocesan Office for Financial Services.

1. Workers’ Compensation - All priests are covered for workers’ compensation in the event of injury during the course and scope of their employment. Benefits are provided as mandated by Pennsylvania law. The cost is billed monthly by the diocesan Office for Insurance/Employee Benefits.

2. Medical Insurance Coverage - Every priest on an official assignment is entitled to medical benefits consisting of health, pharmaceutical and supplemental medical insurance for maintaining the physical health of the priest. The cost is billed monthly by the diocesan Office for Insurance/Employee Benefits.

3. Dental Coverage - Every priest on an official assignment is entitled to dental insurance cov-
4. **Vision Coverage** - Every priest on an official assignment is entitled to reimbursement for actual expenses paid for eyeglasses, contacts, etc. not to exceed the established amount per fiscal year. This is reimbursed by the assignment up to the established amount. The cost of the eye exam is reimbursed to the priest under the supplemental medical insurance coverage program of the Diocese of Pittsburgh. Refer to the Priest Personnel Policy for more information.

5. **Retirement Benefits** - All diocesan priests are participants in the “Priests’ Benefit Plan” retirement plan of the Diocese of Pittsburgh. The official assignment is required to contribute to the retirement plan for each priest. For more information, refer to the section of this manual on diocesan programs. The cost is billed monthly by the diocesan Office for Insurance/Employee Benefits.

6. **Long Term Care Program** - Diocesan priests are covered for a portion of the cost of long term nursing home or in-house care as specified in the Long Term Care Policy Statement.

7. **Auto Insurance Allowance** - Every priest using his personal vehicle on an official assignment is entitled to an auto insurance allowance reimbursement each fiscal year as follows: A) the priest may request the allowance in one lump sum through payroll and pay his auto insurance coverage directly or B) the priest may submit a copy of his auto insurance bill to his assignment to be reimbursed to the maximum amount each fiscal year. Refer to the Priest Personnel Policy for the amount. A priest who does not own an automobile is not entitled to the reimbursement.

8. **Retreats** - Every priest is to receive from his assignment an annual amount to attend a retreat. Refer to the Priest Personnel Policy for the amount.

9. **Continuing Formation Allotment** - Every priest is to receive from his assignment an annual amount to enhance his religious formation. Refer to the Priest Personnel Policy for the amount.

10. **Other Benefits** - Refer to the Priest Personnel Policy for other benefits provided to priests by the parish and the applicable cost.

2.04.B **Order Priests**

- Order Priests are ordained to serve a particular religious order. Order priests follow the same compensation and benefit scale for diocesan priests as outlined in the Priest Personnel Policy. Order Priests who take a vow of poverty are not subject to income tax, therefore payment for their services must be paid to the Order, not the individual. Payment made to the individual could be considered taxable income to the individual. The equivalent value of the cost of the benefits provided to diocesan priests is to be paid to the Order. The Order is responsible for providing their benefit coverage.

2.04.C **Gifts, Additional Compensation to Priests, Reimbursement For Meals, Payment of Personal Expenses**

- Priests may not receive additional compensation from the parish, a parish program, or related organization beyond what is addressed in the Priest Personnel Policy without permission of the diocesan General Secretary. Gifts to the priests from the parish treasury are not permitted. For information on gifts from organizations, refer to the section of this manual on related organizations.
The priest may be reimbursed for the cost of his meals if the parish does not have a full-time cook, and for other expenses such as parking and mileage as long as it is parish related. Documentation must be on file to support reimbursements. The following options are available with regards to meals:

**Option A. Restaurant Tabs**
The priest may establish a tab at a local restaurant and arrange for the parish to be billed monthly. Payment of the bill is to be by a check issued from the parish operating account. The restaurant bills are to be kept on file to support these expenditures.

**Option B. Food Allowance With Support**
The priest may take a reasonable monthly amount to be used for food allowance. He is to keep on file supporting documentation for all food expense (i.e., restaurant bills, sales receipts, etc.). The total of these supporting documents must approximate the food allowance.

The parish is not permitted to pay the personal expenses of the priest in lieu of his taking Mass stipends, salary or other compensation.

### 2.04.D Members of Religious Communities (Brothers and Sisters)

The parish is to have a written agreement with the religious community for each individual (Brothers and Sisters) outlining work responsibilities and compensation. Information on this, including compensation and benefits, are contained in the handbook “Compensation for Men and Women Religious” which is updated annually by the diocesan Department for Consecrated Life.

Members of religious communities rendering service to the parish and its programs who have taken a vow of poverty are not subject to income tax on stipends paid to the community for their services. Checks for stipend payments must be made payable directly to the religious order and not to any individual. Payments made directly to the individual could be construed as taxable income to that individual even though he or she is a member of a religious community.

Members of religious communities are to receive the equivalent value of the cost of benefits for a lay person employed in a similar position. Refer to the annual updates to the manual on Compensation For Men And Woman Religious. The cost of the benefit is to be paid directly to the religious order and not to the individual. Refer to that manual for more detailed information and the other benefits associated with employment.

### 2.04.E Ordained Deacons

Policies regarding ordained deacons, including reimbursement for expenses, is contained in the Deacon Personnel Policy issued by the diocese. Deacons may be reimbursed for out-of-pocket expenses in accordance with the policy.

If the deacon is a paid employee of the parish his salary must be paid through the diocesan centralized payroll system.

### 2.04.F Lay Employees

A lay employee is a person who works for the parish and its programs, receives compensation for services and is under the supervision of the pastor. Employees generally are required to fol-
low a work schedule or routine established by the parish, receive training from the parish to enable them to perform their job, are provided all necessary materials and equipment and are paid hourly or receive a salary.

- Employees are classified as either exempt or non-exempt as explained below. Parishes are reminded that all non-exempt employees, whether hourly or salaried, must be paid overtime when they work more than forty hours in one work week. The rules for computing overtime are quite specific. Contact the diocesan Payroll Office if there are questions on this matter.

- An exempt employee is not covered by the rules and regulations governing minimum wage and overtime compensation due to the nature of his/her duties and responsibilities; a non-exempt employee is covered. This determination is made individually. The duties and responsibilities for exempt employees are generally associated with administrative, managerial and professional occupations. The duties and responsibilities for non-exempt employees are generally task oriented and are associated with occupations which involve manual labor, performance of routine and/or repetitive tasks, or non-managerial administrative support. Contrary to an “exempt” position, these occupations do not include duties and responsibilities which involve management, supervision, hiring or termination of employees.

- Compensation paid to lay employees is subject to federal, state and local income tax withholdings. The parish must withhold social security and Medicare taxes and pay the employer's matching share. Compensation includes salary, wages, overtime pay, and pay for additional services performed for the same employer as well as other payments of cash or cash equivalents regardless of amount or reason. All employees are to be on the diocesan centralized payroll system including anyone paid more than $100 within a calendar year or more than $50 within a calendar quarter, including part-time and casual labor. This ensures compliance with federal and state tax regulations and that these employees will be covered by the Worker's Compensation Program. No employee is to be paid from the parish, school, cemetery, related organizations or other checkbooks.

- Information on determining whether a worker is an employee or self-employed is contained in Appendix D. Determination involves the review of 27 factors to be considered in determining whether a person is an employee.

- The parish is to have in its files all fully executed employment applications including those for terminated employees. Information on teacher compensation and benefits should be obtained from the diocesan Secretariat for Education.

- The benefits for lay employees should be described in the personnel policies of the parish and its programs. Certain benefits are mandatory while others are optional. These are described in Appendix E and, for certain ministries, in the Institute for Ministries Hiring Handbook. The benefits are subject to change. The level of certain benefits and related costs are determined by the diocese. Contact the diocesan Office for Insurance/Employee Benefits for current information. Where applicable, the estimated annual cost of the benefits for the fiscal year will be provided in the budget package issued by the diocesan Office for Financial Services.
2.04.G Independent Contractors

- Parishes, schools, cemeteries and related organizations sometimes employ workers who are independent contractors. An independent contractor is not an employee and does not work as part of an incorporated business enterprise. The worksheet to determine if a person is an employee or independent contractor is in Appendix D.

- An independent contractor is a person or business contracted to perform a specific service and is not directly under the control and supervision of the pastor. An independent contractor may use other personnel to complete the service and use the methods they deem necessary to complete the contract. Independent contractors generally are not required to follow a work schedule or routine established by the parish, do not receive training from the parish to enable them to perform the job, provide their own materials and equipment and are paid based upon completion of the job or contract. Independent contractors generally offer their services to the general public, bill the parish via an invoice and have their own certificate of insurance coverage.

- Some examples of independent contractor relationships may be: athletic coaches, speakers, contracted services for cemetery work, janitorial maintenance, printing services, repair services and payments to non-incorporated professionals such as plumbers, electricians, etc. whether paid through the operating account, athletic organization account or any other related accounts.

- The parish must require independent contractors to provide a written proposal for any work and a certificate of insurance. When the proposal is $40,000 or more, it is to be reviewed with the Office for Property Planning and Development for their advice and Form B approval before commencing work. The insurance certificates should be shared with both the diocesan Office for Insurance and Office for Property Planning and Development if requested. Invoices must be submitted for their services. Checks to them should be prepared as part of the regular cash disbursements cycle. The invoices should be kept in the parish’s invoice files. Parishes are warned to use great care in classifying workers as independent contractors. The employer-employee relationship is defined not by the type of work performed or the amount of compensation paid, but by the criteria provided by the Internal Revenue Service. If there is any doubt about the status of a worker, he or she should be treated as an employee and put on payroll.

- Parishes should immediately terminate the relationship with any independent contractor who makes his or her services contingent on not having compensation reported to the IRS. The parish does not have an option. By law, all payments of $600 or more in one calendar year to non-incorporated individual or business must be reported to the IRS and to the individual.

- The parish must issue Federal Form 1099-MISC to any independent contractor to whom it pays $600 or more in a calendar year. No taxes should be withheld from payments to independent contractors, and the parish should not pay social security and Medicare taxes for them. The Form 1099 will be prepared by the diocesan Office for Financial Services based on the worksheet information submitted by the parish, its programs and related organizations. The information must be submitted no later than January 8 of the following calendar year to allow sufficient time to issue the Form 1099. Form 1099 is required to be in the hands of the recipient by January 31, otherwise the parish is subject to IRS penalty and interest if a late filing occurs. A $50 fine for each form not reported may be imposed on the employer. Instructions are listed in Appendix F for generating the required Form 1099 information. Separate instructions are noted if preparing the information manually or if using Quicken for Windows.
2.05 **LAY PERSONNEL POLICIES AND RECRUITMENT**

- This section describes the steps to be taken during the hiring and termination of personnel and recruitment of volunteers. For each employee position there must be a job description and required qualifications on file. For volunteer positions there must be documentation on file as to the functions and responsibilities of the volunteers. All prospective employment applicants must complete a formal employment application. Applicants are to be interviewed and volunteers are to be advised of their functions and responsibilities. Reference and background checks may be required depending on the position being filled, including individuals in key positions who are independent contractors. All church personnel must participate in the program “Protecting God’s Children.” All ministers who have regular contact with children must obtain criminal and child abuse clearances and must read and sign the Code of Pastoral Conduct.

Below is a summary of the hiring steps. Maintain this information in the employee's file.

<table>
<thead>
<tr>
<th>Hiring Steps</th>
<th>Non-Finance Position</th>
<th>Finance Related Position</th>
<th>Volunteer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Job Description</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>2. Application</td>
<td>Yes</td>
<td>Yes</td>
<td>N/A</td>
</tr>
<tr>
<td>3. Interview</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Reference Check</td>
<td>Yes</td>
<td>Yes</td>
<td>N/A</td>
</tr>
<tr>
<td>5. Background Check</td>
<td>N/A</td>
<td>Yes</td>
<td>No*</td>
</tr>
<tr>
<td>6. Act 33/34 Child Abuse</td>
<td>**</td>
<td>**</td>
<td>**</td>
</tr>
<tr>
<td>7. Act 151 Criminal Record</td>
<td>**</td>
<td>**</td>
<td>**</td>
</tr>
<tr>
<td>8. I-9 Immigration Form</td>
<td>Yes</td>
<td>Yes</td>
<td>No</td>
</tr>
</tbody>
</table>

* Required if handling money on a regular basis. ** Required if in contact with children.

2.05.A **Labor Laws**

- The parish is to follow both the minimum wage and overtime pay requirements of The Fair Labor Standards Act and related labor laws.

- Under Federal and Pennsylvania State Law, employers must display the following posters relating to labor laws:
  - Equal Employment Opportunity
  - Pennsylvania Discrimination
  - I.R.S. Discrimination (Department of Justice)
  - Safety and Health Protection on the Job FED/OSHA
  - Pennsylvania Workers Compensation & Work Related Injury
  - Employee Polygraph Protection Act
  - Federal Minimum Wage
  - Pennsylvania Equal Pay Law
  - Pennsylvania Minimum Wage
  - Pennsylvania Child Labor and Minor Hours
  - IRS Notice of Withholding & EITC
  - Family and Medical Leave Act (For employers with 50 or more employees only)
  - Employee “Right to Know” Notice
  - Payday Notice

2.05.B **Hiring Procedures**

1. **Job Descriptions**

- A job description will facilitate a clearer understanding of the role and responsibilities of the employee or volunteer. It also provides the pastor or supervisor with a benchmark to measure
the performance of the employee or volunteer. The job description should include any physical or travel requirements, or special requirements such as a pre-employment physical.

- All paid parish, school and cemetery positions are to have a job description. These descriptions will facilitate a clear understanding of the role and responsibilities of, e.g., the business manager, the bookkeeper, and other paid personnel. Some sample job descriptions are in Appendix G.

- Job descriptions for volunteer positions (e.g., ushers, money counters, council members, organization officers) are not obligatory, however, there should be an indication of their responsibilities printed in the general procedures for the related activity.

- It is important that all paid and volunteer personnel understand their responsibilities so they can fulfill their duties properly and the parish can maintain adequate internal controls. Proper segregation of duties is the key to good internal control and those duties are to be spelled out in the job descriptions and procedures. The parish will benefit as it is unlikely that important duties will go undone.

- Job descriptions for employees are to be kept in the employee's personnel file and for volunteers in a general procedural file. They are to be reviewed by appropriate parish personnel to confirm compliance with the work proposed. Job descriptions for the positions noted below can be found in the Institute for Ministries Hiring Handbook or the Lay Ministries Handbook. These handbooks are updated periodically:
  
  Religious Education Director  Music Minister  Liturgy Coordinator
  Organist  Choir Director  School Principal
  Parish Social Minister  Pastoral Associate  Youth Minister
  Business Manager

Job descriptions for schoolteachers and aids should be obtained from the Department for Catholic Schools and for cemetery personnel from the Parish Cemetery Services Office.

2. Employment Application Form

- Pastors and administrators face difficult issues when interviewing potential staff and volunteers. Screening is necessary for some job assignments. For example, a background check is critical when hiring someone to handle money or manage finances. Persons applying for positions working with children, youth, and teens must agree to all required background checks. If unsure what background checks are necessary contact the appropriate diocesan office.

- The application is critical and must provide adequate information to the interviewer. When an application asks a question that requires only a “yes” or “no” answer-without a narrative explanation-little is gained from the answer. Make sure that the application includes space for a full explanation of answers. A sample application is included in Appendix H.

- If the information provided is unclear or ambiguous, get details during the interview. Find out why interviewees left other jobs, why there are gaps in employment and whether they have ever been terminated or asked to resign. Don’t settle for less than full disclosure. If the applicant is evasive, don’t take the risk.
The identity of anyone not personally known to the interviewer should be verified if being considered for a highly sensitive position, i.e. access to substantial funds or working with children. A copy of the Driver's License or other valid photo identification would suffice. Let applicants applying for a position involving working with money know that a background check will be required. Also, tell applicants that staff and volunteers who want to work with children are subject to criminal background checks, and/or any other testing procedures that are in place. Give applicants an opportunity to withdraw their name from consideration. Many unfit applicants will screen themselves out of the process rather than be subjected to intense scrutiny.

3. The Interview

The interview is an important process in determining if an applicant meets the criteria for employment in a particular job. Prepare for the interview by having a list of questions to ask all applicants. This helps avoid unrelated information and focus on verifying information critical to the employment position and needs of the parish. You may ask questions to verify the following applicant information:

- Name, current address, and social security number
- Employment and educational history
- Specialized training or license, if needed for the specific job
- The applicant's signature
- Personal and professional references
- Current illegal drug use and criminal convictions.
- Act 33 and 34 Clearances, if applicable.

Why be prepared to ask about convictions? Inquire into the criminal history of a job applicant. Don't ask about arrest records, just convictions. Your asking about prior convictions should be related to the job in question.

Let every applicant know that your workplace does not tolerate violence or threats of violence or other forms of disrespect. Make it clear that employees are closely monitored. This could discourage certain people from seeking employment or volunteer positions within the parish. Other interview preparation tasks include:

- Have a written job description that specifies the essential physical and mental functions of the job, as well as attendance. Be as detailed as possible.
- Review the applicant's job application. Notice any gaps in the job history that suggests that the candidate has had a problem—perhaps an incarceration period—that may not be indicated on the application.
- Plan a smooth closing. Have a procedure in place to acknowledge the applicant in writing and tell them when a decision will be made. Let them know from whom they will hear the decision. Inform them about your application retention policy.

Ideally, interviews should be conducted by trained or experienced people. Interview in private, and where practical, using two interviewers is a safety practice that provides a valuable second perspective. Take your time because the process requires you to do several things at the same time. Treat all applicants equally and keep in mind the following:
Respect the disability discrimination laws. Don’t make gratuitous statements about a disability. Even if a person has a visible one or volunteers information about an impairment, do not ask anything about it. Before an offer is made, you may not ask about a disability, but you may ask about an applicant’s ability to perform specific job functions. You can ask applicants to demonstrate that ability, if you ask all applicants to do the same. You may condition the offer on satisfactory results of a post-offer medical exam.

It is unlawful to discriminate based upon an applicant’s race or ethnic group, national origin or citizenship, age, sex or whether a person is married or single. However, the parish reserves the right to offer employment only to those people who recognize the religious nature of the Roman Catholic Church and agree that the employer has the right to not hire or subsequently if hired to dismiss an employee for serious public immorality, public scandal, or public rejection of the teachings, doctrine or laws of the Roman Catholic Church. This thereby terminates any and all rights that the employee may have hereunder, subject, however to the personal due process promulgated by the Roman Catholic Church.

Examples of the violation of this clause known as the “Cardinal’s Clause” would include but are not limited to, participation by an employee in a marriage which is not recognized as being valid by the Church, support of activities which espouse beliefs contrary to Catholic Church teachings and laws such as advocacy of a practice such as abortion, or the holding up to doubt or question the official teachings, doctrine or laws of the Catholic Church.

Your documentation could be scrutinized one day, so do not make notes on the application, the resume, or the interview sheet that are not related to the job.

Ask open-ended questions that put the applicant at ease and elicit information. Establish eye contact. Be interested. Don’t convey an impression that you’re uncomfortable with the applicant or that you’re doing him or her a favor. Don’t use offensive language.

Listen to what is said, and notice when something is not said. Notice tone of voice and gaps in information. Notice body language. Listen intently. Don’t be planning what you intend to say next while the applicant is speaking.

Respond with appropriate probing questions, such as: “Describe a typical day in your former job”; “What gives you satisfaction in a job?”; “What things sometimes frustrate you about a job?”

Avoid making misleading statements or unintended promises. Don’t make any comments that could lead an employee to believe that employment isn’t immediately terminable at will by either party for any reason.

Questions that can be asked:

**Qualifications**

What qualifications do you have that relate to the position?

What new skills or capabilities have you developed recently?

Give me an example from a previous job where you’ve shown initiative.

What have been your greatest accomplishments recently?

What is important to you in a job?

What motivates you in your work?
What have you been doing since your last job?
What qualities do you find important in a coworker?
How will you judge yourself successful? How will you achieve success?
What do you expect from this job?
What hours can you work? When could you start?

Work Experience
What have you learned from your past jobs?
What were your biggest responsibilities?
What specific skills acquired or used in previous jobs relate to this position?
How does your previous experience relate to this position?
What did you like most/least about your last job?
Whom may we contact for reference?

Education
How do you think your education has prepared you for this position?
What were your favorite classes/activities at school?
Why did you choose your major?
Do you plan to continue your education?

4. Reference Check

- One of the biggest pitfalls in hiring practices is the failure to check references. Call at least three of the references and former employers and document the results of each call. Include the name of the person contacted and a summary of the information gathered. If the reference refuses to disclose information, document the refusal for the file.

5. Background Check for Finance Related Personnel

- The parish, school and cemetery must complete a background check at the time of application for the prospective employee being considered for a finance-related job. This includes the business manager, bookkeeper, and in some cases the secretary and other employees who have access to significant funds. A background check may prevent the hiring of a high-risk individual (e.g., an individual with a criminal history, recently involved in bankruptcy, has severe financial problems). This practice is common among many institutions. This background check is separate from any that is required under Pennsylvania State Law Act 33 and Act 34. The financial background check will generally reveal if the person has recently filed bankruptcy, is involved in any civil judgments, liens or law suits, etc. which would indicate that the individual may not be suitable for a finance related position. The background check is confidential.

- The background check is to be conducted through the diocesan Insurance/Employee Benefits Office. Each background check will include the following components: previous employment verification including when possible contact with former supervisor, performance, people skills, attendance, rehire eligibility, job title, employment dates and salary; confirmation of education and degree, if applicable, personal reference check, credit check, track search (social security) and criminal records search, (county, state and Federal.) The cost of the background check is borne by the requesting parish.

- The specific procedures to initiate a background check are as follows:
A. Inform all potential applicants for positions that require a background investigation that any offer of employment will be subject to completion of such a check. If there is any question about the applicability of this requirement to a particular employee position that may have access to funds, contact the Manager or Assistant Manager of the diocesan Insurance/Employee Benefits Office.

B. Inform the applicant of the elements included as part of the investigation and request that they complete and sign the “Notification and Authorization to Conduct Employment Background Investigation” form. Contact the diocesan Office for Insurance/Employee Benefits to obtain the form.

C. To minimize cost it is suggested that a background check be requested for the candidate most likely to be offered the position. To initiate a background check, send or fax a copy of the completed and signed authorization form to the Manager or Assistant Manager of the diocesan Insurance/Employee Benefits Office, FAX 412-456-3050.

D. An offer of employment should not be made until the results of the background check have been received and evaluated.

E. The pastor or his designee will be notified by telephone of the findings of the investigation. This call will be followed by a confirmation form letter to the pastor, which will indicate that the investigation report has been received and is on file at the diocese.

F. The confirmation letter should be placed with the candidate’s application and investigation authorization letter.

6. Acts 33 & 34

Exercise care in screening and hiring new employees and volunteers to work with children. Do not allow people who were convicted of child abuse in the past to work with children! Always put the safety of the children first. Pennsylvania Acts 33 and 34 require background checks on teachers and school personnel before hiring. Under the Child Protective Services Act (Act 34 of 1985), all teachers after January 1, 1986 are mandated to present to the employer a statement from the Pennsylvania State Police indicating the existence or non-existence of a criminal record. All teachers hired after June 30, 1996 must also have Pennsylvania Child Abuse History Clearance (Act 33). For teachers coming from outside the State of Pennsylvania, such a statement is required from the Federal Bureau of Investigation. If such a criminal record does exist, the school is prohibited from hiring these persons.

7. Summary

It is important to complete all elements of the screening process before the person is hired or volunteer starts work. Failure to take the appropriate action to check the applicant’s background would be considered negligent if something went wrong. Once hired, the items generated through the interview process become part of the personnel file.

2.05.C Employee Exit Procedures

Employees who terminate their employment voluntarily should be asked to participate in an exit interview. This will enable the parish to obtain candid feedback on matters which affect the
workplace. It also provides the departing employee with an opportunity to raise questions regarding final paycheck, conversion of benefits, pension benefits, and other employment-related issues.

- Listed below are procedures to be followed:
  1. The pastor or other designated staff member should conduct the exit interview. As soon as the parish administration becomes aware of the employment arrangement ending, an exit interview should take place before the employee’s last scheduled workday. A record of the interview should be placed in the employee’s file. A sample exit interview form is in Appendix I.

  2. An employment termination form should be completed by the parish administration and sent immediately to the diocesan Insurance/Employee Benefits Office. The existing employee will be notified by the diocesan Benefits Office of all benefit rights and conversion options.

  3. The pastor or a designated staff member should verify that all matters regarding the employee’s departure have been properly settled and that such items as office keys, identification pass, parish-use credit cards, etc., have been turned in prior to the employee’s departure.

  4. The appropriate payroll entry should be noted on the payroll submission data and sent to the diocesan Payroll Office immediately. It is important that the code to stop the payroll is included.

  5. Notify the unemployment compensation consultant of the employee termination for unemployment compensation purposes. Complete the Notice of Employee Separation in Appendix J.

**2.05.D Personnel Policies**

- The parish should develop written personnel policies applicable to the parish, school and cemetery employees. The parish personnel policies may encompass the following:

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**2.05.E Personnel Files**

- The personnel files are where the history of an employment relationship is documented. The parish is to maintain personnel files for all employees except priests. It is also important to maintain records for independent contractors and volunteers. The following types of documented information should be kept in the file:
  - Basic information: name, home address, emergency contact
  - Documentation of failure to hire, if applicable
  - Advertisements and notices of position openings
  - Job application, resumes, reference information
  - Job offer letter and any responses
• Current job description, which includes all essential mental and physical job functions and the effect on the organization if not performed
• Employee orientation completion list
• Copy of acknowledgment receipt of written policies and procedures/employee handbook
• Immigration Form I-9 and supporting documentation
• Employment contract, if employee is not an at-will employee
• Performance tests and test scores
• Medical records, including physical exam results, drug tests and records of exposure to such matters as toxic substances and radiation
• Safety record
• A record of hours worked on a daily basis, and the total for each workweek
• Straight time earnings, overtime availability information
• Total additions to and deductions from each week’s pay - including compensation for providing a home, car, etc.
• Date of each payment of wages and the period covered by the payment
• Unemployment compensation data
• Benefit information
• Attendance records
• Leave/ vacation records
• Performance evaluations - including employee rebuttals
• Commendations/ awards
• Job status changes: promotion, demotion, transfer, layoff, recall
• Training records and training opportunities
• Discipline records
• Termination records, including exit interview forms

❖ Some portions of this information can be kept in a separate location. Many employers keep payroll information in a payroll file separate from, say a personnel action file. Some keep safety information in a separate safety file.

❖ Employees should be allowed to examine their personnel files in the presence of the parish representative or the custodian of the records. This does not mean that employees are entitled to review potential job assignment, future salary prediction, or any other personnel planning information. That information should be removed before an employee views his or her file.

❖ An employee may write a statement, disagree with any entry in the file and have the statement included. However, employees are not entitled to remove any items from the personnel file. The file is the property of the parish.

❖ Records should be kept as long as a possibility of litigation exists. Consult the Record Retention Schedule in Appendix A A.
2.06 Financial Planning and Budgeting

- Good management of the parish and its programs begins with financial planning. Financial planning is the responsibility of the pastor with guidance from the parish finance council and staff. It requires research, analysis and considerable effort for all involved.

- Financial planning begins with identifying, reviewing and revising the broad goals and objectives of the parish and its programs. Once identified, the next step is to prepare a budget by determining the cost to operate the parish and its programs and the financial resources available to fund the cost.

- Parishes and schools are required to submit an annual operating budget to the diocesan Financial Services Office by May 1 for the fiscal year beginning the following July 1. The diocesan Financial Services Office will process the budget and return a budget report showing the distribution by account number for each month. The returned budget report is to be checked for accuracy. The budget may be revised during the fiscal year for major unexpected events.

- The budget process should begin no later than January. Rate information necessary for preparation of the budget will be prepared by the diocesan Financial Services Office and mailed to the parish and school. Information on preparing and submitting the budget is contained in Appendix K. The following is a general time line regarding budget preparation:

  Jan.: Parish/school budget rate information sent from the diocesan Financial Services Office. Information on school budgeting sent from the Secretariat for Education. Pastor, principal, finance council, business manager and/or bookkeeper have preliminary discussions about the budget(s).

  Feb.: The finance council and appropriate staff assist the pastor in developing the parish budget factoring likely program staff, salaries and benefits, non-salary expense, fundraising goals, offertory contributions and other income.

  Mar.: The principal, finance council, and other appropriate staff assist the pastor in developing the school budget by estimating likely enrollment, projecting needed staff based on enrollment estimate, calculating salaries and fringe benefits, estimating non-salary expenses, setting fundraising goals, determining tuition rates and yields, calculating the capital fund contribution, incorporating the elementary school grant and determining needed parish subsidy.

  Apr.: Budgets are finalized and sent to diocese by May 1 using Quicken or the forms in the Appendix.

  May: Preliminary printout of budget is returned from diocese for review.

  June: Any changes are made and returned to diocese.

  Aug: Final budget numbers appear on July’s financial statement.

- Parishes are required by diocesan policy to develop and operate within a balanced budget. An operating shortfall may be covered by Parish Share funds collected in excess of the goal. The shortfall may not be covered by a withdrawal from savings.

- If an operating deficit will not be covered by excess Parish Share funds, the pastor must submit in writing with the budget the reason the parish can not arrive at a balanced budget. Further discussion with the diocesan General Secretary and diocesan staff may be required.
The budget is an important management tool. It is a financial plan that serves as the control framework that allows for a comparison of budgeted goals with actual results and provides the basis for corrective action where necessary. For this reason the budget is included on the monthly parish and school financial statements.

For the planning and the budgetary process to be meaningful, the actual results of operating revenue and expenditures need to be compared with the budget, preferably monthly, but no less than quarterly. A primary responsibility of the business manager, finance council and bookkeeper is to assist with financial planning, to maintain overall budget control and to bring major deviations to the attention of the pastor. Adherence to the budget is the responsibility of the pastor. Parish staff who have responsibility for various program areas must assist the pastor in adhering to the budgeted income and expense goals.

When parishes with elementary schools are developing their budgets, refer to the Policies for Financing Elementary Schools issued by the Secretariat for Education. These policies address various budget parameters that need to be followed. Major policy areas addressed include tuition and fundraising goals, tuition rates, the allowable level of parish subsidy, capital provisions in the school budget, and deficits. When parishes without schools are developing their budget, they are reminded to provide 10% of their operating income for contribution to the elementary school grant fund.

Refer to the budget section in Appendix K for more information on the budget process, directions, and forms.
2.07 Internal Control Considerations

- Internal control is a process designed to safeguard assets, promote effective and efficient operations, provide reliable financial reporting, and reinforce compliance with laws and regulations. However, because of inherent limitations (e.g., human error, possible collusion, and intentional disregard), an effective internal control system can provide only reasonable, not absolute, assurance that these goals are met. Internal controls will vary based upon the size and resources of a parish. Each internal control procedure is to be evaluated and established only if the cost of the control does not exceed the potential benefits.

- An important element of internal control is segregating the control over assets from the accounting for them. This means that in the day-to-day operation of a parish the person who keeps the accounting records should not have control over the actual assets, such as cash, that he or she is recording. Some parishes have staffs so small that the segregation of duties may be difficult. Pastors should keep in mind the segregation of recording and custody functions as they assign duties to employees.

- The pastor is to maintain control over the financial assets of the parish, its programs and related organizations. Accomplishing this requires a reasonable and adequate internal control structure. The pastor must make informed decisions about the nature and extent of the procedures to be instituted. The pastor should consult the parish finance council and feel free to consult the diocesan Financial Services Office for guidance in these matters. Throughout this manual are recommended internal controls that are to be evaluated and instituted if they are determined to be cost effective.

- The basic elements which are generally deemed necessary to have an effective internal control system are noted in the sections below. These incorporate the document on Diocesan Internal Controls issued by the USCCB in 1995 as well as internal control procedures recommended by the diocesan audit staff.

2.07.A Honest and Capable Employees

- Any system is critically dependent on the people who use it. The finest system will not perform properly if the employees are dishonest or incompetent. Honest and capable employees can and do function effectively even in situations where other desirable elements of internal control are lacking. The following suggestions apply to volunteers as well as paid employees and may help in deterring dishonesty. Also refer to Appendix Z for developing a Code of Conduct:

1. Require annual vacations of personnel to help ensure that any fraud requiring their constant attention could be discovered during their absence.

2. Secure a fidelity bond to protect the organization from losses resulting from dishonesty. (This insurance coverage is already in effect through the diocesan Insurance Office.)

3. Establish a code of conduct to provide guidance to employees about permitted and prohibited behavior based on applicable civil and church laws. All employees must be made aware that they will be held accountable to act within the code of conduct. A sample code of conduct is included in Appendix Z.

4. Know your personnel. Watch for signs of spending beyond his/her salary.
5. Investigate all potential employees adequately as part of the hiring process. This is very important as explained in the Personnel Section of this manual.

2.07.B Delegation and Separation of Duties
- Employees must know what they are to do and what others are responsible for. Job descriptions should be used to establish and clarify the delegated duties. Most important is a clear separation of duties. This segregation should preclude any one person from performing all aspects of a function. Custody of assets must be separated from the record keeping of those assets. Also, authorizing transactions must be segregated from recording the transactions. In situations where this is not practical the business manager or a finance council member who is not involved in the daily record keeping should oversee this activity.

2.07.C Procedures for the Processing of Transactions
- A basic element of internal control is proper authorization. It is imperative that the day-to-day operating authority be delegated to the appropriate person with specific guidelines to follow.

2.07.D Suitable Documents and Accounting Records
- Accounting records and documents must be maintained to provide an audit trail. One major objective of an internal accounting control system is to provide reasonable assurance that the financial records reflect all financial transactions that have occurred. The recording of all transactions must be correct as to quantity and dollar amount, and must be made in the proper accounting period.

2.07.E Physical Control Over Assets and Accounting Records
- The safeguarding of assets is an important aspect of a system of internal control. Accounting records can be protected by physical barriers, such as locked rooms or drawers accessible only to select individuals. The system should provide documentation authorizing the movement of assets into or out of an organization. As an example, furniture and equipment should be numbered and inventoried.

- The parish should have a fire resistant safe and maintain the safe in operating condition in order to store important financial records and monetary assets. The combination should be changed periodically, particularly with a change in personnel, and the combination restricted to those personnel required to open the safe.

- Access to computer equipment and the computer software necessary to process accounting information must be controlled. Passwords should be used to restrict access to computers, networks, screen savers, specific programs and specific files as deemed necessary. Computer files should be backed up and stored off-site or in a fireproof safe.

2.07.F Independent Verification of Performance
- Procedures to reconcile actual transactions with those transactions that have been recorded are another element of internal control. The taking of a physical inventory or the reconciling of a bank account are two methods for such activity.
2.07.G  Financial Planning and Budgetary Control

- The parish must have an adequate system of planning and budgetary control to ensure it can meet its financial obligations. All parishes are required to adhere to the prescribed budget process, resulting in an annual budget.

- Disbursements should be made in accordance with the parish budget. The budget is an important part of parish financial planning. It is also an important tool in the day-to-day management of parish expenses. The pastor and finance council should make every effort to prepare a budget that realistically projects income and expenses for the year, and the parish should work within the budget. The budgeting process is discussed in greater detail elsewhere in this manual.

- The pastor must monitor the expenditures of each program to ensure it does not exceed its budgeted amount. Major purchases should be planned during the budget process. Programs should be required to justify expenditures beyond their allotted budgets.

- Directors and supervisors should be given responsibility to monitor their program’s expenditures and should approve purchases which will be charged to their budgets. They should be consulted in the budgeting process and should be required to conduct their programs within budgeted amounts.

2.07.H  Control Over Bank Accounts

- The number of bank accounts should be limited to those absolutely required. Obviously, the fewer the accounts, the greater the control and the smaller the opportunity for errors or wrongdoing.

- The pastor is the only person permitted to open and close bank accounts for the parish, its programs and for related organizations. All bank accounts for the parish, its programs and for related organizations must use the parish Federal Employer Identification Number (EIN) as the taxpayer identification number on the account. At no time is a social security number or any other tax identification number permitted. All parish, school, cemetery and organization bank accounts must carry the name of the parish in the title of the account and use the parish mailing address and not a private residence. The bank accounts should never be opened in the name of an individual.

- The pastor and the parochial vicar and/or the dean is to be an eligible signer for the main parish, school and cemetery operating accounts and the Mass Stipend account. If the pastor is the dean and there is no parochial vicar, then a local pastor is to be an eligible signer. Generally, no priest in residence or not assigned to the parish, except as noted above, may be an eligible check signer.

- The school principal may be an eligible signer for the school operating account.

- The pastor must be an eligible check signer for all parish, parish related organizations, school and cemetery accounts. With a change in pastors, all organization bank accounts are to be called in and the new pastor’s name put on the account.

- The business manager, bookkeeper, secretary, housekeeper, janitor or other employees cannot be a check signer on any parish, program or related organization accounts.
Copies of signature cards for all parish, school, cemetery and organization bank accounts are to be kept on file at the parish business office. Signature cards must be updated with any change in personnel. With a change in pastors, it is very important that the new pastor and the former pastor visit the bank together to complete the transfer on the accounts. The new pastor should have with him the authorization letter from the diocesan bishop appointing him as pastor.

Pre-numbered checks are to be used for all bank accounts. The return of the original cancelled checks by the bank is preferrable. If not possible, obtain the largest copy of both sides when available.

Check stubs, check registers and Quicken registers are to be filled out completely. Record the expense date, amount, payee, account code and a brief description of the type of expense incurred. Deposits are to be recorded listing the deposit date, amount and account code and a brief description of the deposit. The payroll draft is to be deducted from the balance on the date the amount is drafted from the bank account. A running balance is to be maintained in the checkbook for all bank accounts.

All bank accounts are to be cut-off and reconciled monthly as of the end of the month. The reconciliation is to be attached to the bank statement. Outstanding checks over six months old are to be considered void and are to be added back to the checkbook balance. Bank fees should be monitored for excessive charges. Inactive bank accounts or accounts with minimal financial activity are to be closed and consolidated with other main parish and school accounts.

Bank statements are to be initially opened and reviewed by someone other than the bookkeeper, preferably the pastor or business manager. This person should receive the bank statement unopened and review the statement and cancelled checks for unusual items. Someone other than the person who maintains the checkbook is to do the bank reconciliation. If this is not possible, the actual reconciliation should be compared with the financial statements by a separate responsible individual (e.g., finance council member). This is essential to determine if any unauthorized checks were issued or receipts stolen. The bank reconciliation is to be written on or attached to the bank statement. The outstanding checks, including the check numbers and amounts, are to be listed on the reconciliation.

2.07.1 Control Over Receipts

Where possible, the duties relating to receipts, such as collecting, counting, preparing the deposit slip, taking the money to the bank, posting, and parish bookkeeping are to be segregated. One person should not perform all or be involved in more than one of these duties. The bookkeeper should not count cash. Another employee should prepare bank deposits and take them to the bank. This will provide better control over cash and help ensure the accuracy of accounting records.

When the mail is opened, a list of the receipts should be made. The person opening the mail and preparing the list should be independent of the accounting functions, if possible. A responsible official, pastor/business manager, should periodically compare the list with the contribution posting reports, fundraising records, etc. and the bank deposit.
Cash and check receipts should be deposited intact daily. Duplicate deposit slips are to be obtained and used for all bank accounts. The bank deposit advice is to be matched to the deposit slip upon receipt.

An endorsement stamp should be obtained for all bank accounts indicating the bank name, account name and account number. Checks are to be endorsed using the endorsement stamp and deposited directly into the bank account. Checks are not to be endorsed and given directly to vendors or individuals as payment for goods or services.

2.07.J Control Over Disbursements

All disbursements are to be made with prenumbered checks, with the exception of petty cash. This procedure helps to prevent the issuance of a check that is not recorded in the accounting program or in the check stub register. Using checks for all major payments ensures that the disbursement is authorized and there is a permanent record.

Checks are not to be written to “cash” but instead to the payee or the person responsible for cashing the check. Incidental expenses may be paid from an established petty cash fund which is properly maintained.

If a mistake is made when preparing a check, the check is to be voided before preparing a new one. The word VOID should be written on the face of the check to prevent its use, retained to make sure all prenumbered checks are accounted for and filed with the cancelled checks for a permanent record.

Checks are to be issued in number order. The stock of unused checks should be safeguarded and regularly inventoried. The checkbooks and unused checks are to be kept in the parish, school or cemetery fireproof safe or other secure location.

Checks should be drawn according to procedures prescribing adequate supporting documentation. To ensure that disbursements are supported by invoices that have been properly authorized, this documentation should include at least: (1) a proper original invoice; (2) evidence that the goods or services were received; and (3) evidence that the purchase transaction was properly authorized.

Facsimile signatures are prohibited unless controlled by a check signing machine with a numerical sequence counter. Signature stamps are prohibited. Generally all checks are to be hand signed. The check signers authorized by the pastor for parish-related organizations and programs should be on file at the parish office. No checks are ever to be presigned, even if two signatures are required.

All supporting documents should be canceled or marked “PAID” once a disbursement is made to avoid double payments. Payments should not be made on statements or balance-due billings unless underlying invoices are attached. Avoid paying from photocopies of invoices or statements. Include the check number, date, amount paid and the account code on the invoice.
2.07.K **Control Over Petty Cash**

- A petty cash fund in a reasonable amount may be maintained to pay minor expenses. The employee who maintains the fund (fund custodian) should have limited access to accounting records. The imprest fund involves replenishing petty cash only when properly approved vouchers are presented justifying all expenditures. For accountability, only one person should be in charge of the fund. Refer to Appendix L for Petty Cash procedures.

2.07.L **Control Over Payroll**

- All payroll for the parish, its programs and related organizations is required to be processed through the diocesan centralized payroll program. Personnel policies should be adopted to ensure that only competent and honest persons are hired and retained. While the selection of honest, capable employees does not ensure that errors or irregularities will not occur, such selection will enhance the likelihood that they will not. Refer to the Personnel Section of this manual for more information.

**Personnel Administration and Employment File Maintenance:**
This function includes interviewing candidates, checking references, and hiring qualified personnel. The process produces personnel records and wage information. The most important internal controls in personnel involve authorization of new employees and contacting the diocesan centralized payroll program for the authorization of initial and periodic changes in pay rates, and the establishment of termination dates. Segregation of duties over these procedures is particularly important. No individual with access to payroll records or checks should also be permitted access to personnel records except for the pastor.

**Timekeeping and Payroll Preparation:**
This function directly affects payroll expense for the period. It includes tracking employee’s time and submission of this information to the diocesan centralized payroll program for processing. The diocesan program summarizes and calculates the payroll. Specific instructions for payroll preparation and processing are issued from the diocesan Employee Benefits/Insurance Office who maintains responsibility for the centralized payroll system.

Of primary concern is control over the distribution of payroll checks. Anyone who is inputting payroll data should not distribute payroll checks, if practical.

**Preparation of Payroll Tax Returns and Payment of Taxes:**
The preparation of all payroll tax returns and the payment of taxes are handled by the diocesan centralized payroll program.

2.07.M **Control Over Purchasing Assets and Paying Expenses**

- There are typically four primary functions in the purchasing or acquisition cycle. They are: Ordering Goods or Services; Receiving Goods or Services; Liability Recognition; and Payment.

**Ordering Goods or Services:**
- The request for goods or services is the starting point for the cycle. Proper authorization for acquisitions is an essential part of the function because it ensures that the goods or services purchased are for an authorized purpose, and it prevents the purchase of excessive or unnecessary items. It is essential, therefore, that purchasing authority be established. A responsible official should check to see if available budget dollars remain to support the purchase.
For capital or other major non-operational expenditures in excess of prescribed dollar limits and all real estate transactions, refer to the Form A & B process in this manual. Leases and contracts require review by the diocesan Office for Legal Services before execution. The diocesan procedures established for major construction projects must be followed.

Using a competitive bidding process for the purchasing of goods or services could result in significant savings to the parish.

Receiving Goods or Services:
The receipt of goods or services from the vendor is a critical point in the cycle, because it is the point when the liability is incurred. When goods are received, adequate control requires an examination for descriptions, quality, and condition. The individual responsible for the examination should acknowledge receipt on the packing slip and/or indicate received date and initials on the invoices.

Liability Recognition:
The proper recognition of the liability for the receipt of goods and services is important. Since the parish operates on a modified cash basis, the liability and corresponding expense is recognized monthly for payroll, payroll taxes, employee benefits, insurance costs and interest expense. At June 30 major expenses incurred but not paid by that date are recorded as a payable to properly reflect the parish operations for that fiscal year. All other expense is recognized when paid.

Payment:
The most important controls in the disbursement function include the signing of checks by an individual with proper authority, separation of responsibilities for signing the checks from performing the accounts payable function, and careful examination of the supporting documentation by the check signer. The personnel responsible for verifying the propriety of acquisitions should review the vendor’s invoice when received. The descriptions, price, quantities, terms and freight on the invoice should be compared with the information on the purchase order or source document and the packing slip. Extensions and footings are to be verified.

Checks should be prenumbered and care should be taken to physically control blank, voided, and signed checks before they are mailed. Finally it is important to have a method of canceling the supporting documents to prevent their reuse as support for another check at a later time. A common method is to have a “PAID” stamp for the supporting document that includes the check number, date paid and amount paid. Refer to Section 2.7. J for controls over disbursements.

2.07.N Control Over Credit and Debit Cards
The parish, its programs (schools, cemeteries, etc.) and related organizations should not have general purpose credit and debit cards because of the potential liability of unauthorized use. Special purpose credit cards for gasoline, office supplies, etc. should only be obtained if absolutely necessary and are to be closely monitored. These cards should have a practical dollar limit. It is preferred that the parish use vendors that will bill directly rather than rely on the use of a credit card. It is permissible to reimburse employees, volunteers, etc., for items purchased on their personal credit card provided the purchase is approved by the administration and adequate support is kept on file regarding the items purchased. Purchases using personal credit cards are to be limited, particularly because of the loss of the sales tax exemption.
2.07.O  Computer Security and Back-up

- Maintaining security over computer data is very important. Steps should be taken to ensure that computer data is safe, either from hardware or software failure, or from being intentionally or accidentally changed or accessed by unauthorized individuals. All information recorded on the computer, i.e., accounting program, offertory, etc., is to be backed-up daily or at least weekly, using a tape back-up system and/or computer disks and stored in a fireproof safe. Daily back-ups are preferred as added assurance. For additional back-up security, a copy of the fiscal year accounting program file should be sent to the diocesan Office for Financial Services within 30 days after the close of the fiscal year for off-site safekeeping. Access to the computer may also be limited through password protection. Passwords should be used to restrict access to computers, networks, screen savers, specific programs and specific files as deemed necessary.

- Viruses: Most viruses are more annoying than harmful, but there are also crippling viruses, called worms, which have the potential to wipe out a user's hard drive. Viruses can be transmitted as attachments to email messages. When you receive an email attachment from someone you don't know, delete it immediately. Then go to your Deleted Items Folder and delete it again. If you decide to open an attachment from a known source, the safest way is to save the file to your hard drive. When you do the save, your Virus Scan (anti-virus software) program should automatically check the file for any known viruses.

- Anti-Virus Software: All PCs should have a current version of an anti-virus software installed on it. The anti-virus program should scan any Internet files, or downloaded files, as well as diskettes for viruses that come in contact with the PC. When one accesses web pages, downloads files or use floppy disks, one can unwittingly infect the PC with a virus. The anti-virus software helps to prevent the virus from infecting the PC and/or your information. Contact the diocesan Information Technology Office for more information.

2.07.P  Fraud and Irregularities

- Even when internal controls are well designed, they can break down. Personnel may misunderstand instructions or make judgment mistakes or errors due to carelessness, distraction, or fatigue. Temporary personnel executing control duties for vacationing or sick employees might not perform them correctly. In addition to mistakes or misunderstanding, fraud may be perpetrated by individuals who choose to deliberately circumvent the process of internal control. When there are indications of fraud or irregularities, the pastor, business manager and/or finance council should conduct an initial investigation. The diocesan Office for Auditors/Analysts may be asked to perform an investigation. If fraud or irregularities are verified by the investigation, the diocesan General Secretary should be notified immediately.

Listed below is a description of the varieties of fraud that may occur:

**Collusion:** Collusion is when two or more individuals act collectively to perpetrate and conceal an action from detection by altering financial data or other management information in a manner that cannot be identified by the control system.

**Lapping:** Lapping is the postponement of entries to conceal an existing cash shortage. The individual must continue to cover the shortage through repeated lapping, replace the stolen money or find another way to conceal the shortage.
Theft: Theft is the diversion of cash, checks, or other assets before they are recorded by the accounting system. It can take the form of removing cash from the collection basket or mail, diverting checks or securities to another bank account, or even taking for personal use cash or goods donated.

Accounts Payable Fraud: Accounts payable fraud results from falsifying payments to real vendors or creating phony vendor addresses to which checks are sent. Alternatively, an individual may intentionally overpay an invoice, take the refund from the supplier, and pocket it.

Payroll Ghosts and Unauthorized Pay Changes: Padding the payroll occurs when an individual either keeps paying checks for employees after their employment has terminated or add nonexistent employees to the payroll. Unauthorized pay changes and the non-recording of vacations used are frequent occurrences when ongoing monitoring mechanisms or procedures are not in place.

Kickbacks: Kickbacks involve taking bribes from vendors and suppliers. This is very difficult to detect, since there are no records; the deals are usually made in cash. However, price comparisons can help detect kickback situations, because vendors involved in these schemes charge more.

Supplies or Inventory Fraud: Supplies or inventory fraud involves placing a phony order or ordering more than the organization needs; or the employee simply absconds with inventory from storage. The merchandise is then sold or kept for personal gain.

Other Fraudulent Activities: Other fraudulent activities include all types of petty or small thefts. These include submitting phony invoices, inflating reimbursable personal expense items, misappropriating petty cash, or using the parish’s sales tax exemption number on personal purchases. Although the amounts stolen may be relatively small with these activities, they may be the most common types of employee fraud.

2.07.Q Factual Examples of Weak Internal Controls

- Lack of or breakdown in internal controls do occur, both intentionally and unintentionally. Listed below are descriptions of a lack of, or breakdown in, internal control:

Handling of Collections: In this scenario, one person is responsible for counting the Sunday collection, making out the deposit ticket, taking the deposit to the bank, and recording amounts to parishioner records. The problems with this situation are easily identified and can be corrected by requiring a number of safeguards, including involvement of more than one individual in handling collections, dual counts and signatures evidencing concurrence of counts, segregation of the count procedures from deposit preparation, and recording of cash receipts. Furthermore, someone who is not part of the cash receipt function should double-check the receipted bank deposit ticket with the money counter's report and any other control log of cash receipts. Additional controls may include an independent review of bank statements and preparation of bank reconciliations, and a comparison of the offertory deposits to the contribution posting records. At no time should the offertory collection be accessible by only one person. At the time collected, it should be put into prenumbered tamper proof plastic bags that are not accessible until counted by a group.
**Tuition Amounts that are Delinquent:** One instance of defalcation is where the person responsible for collecting old accounts for writing off bad debts wrote off an account with no approval, subsequently collected the past-due amount, acknowledged the receipt, but diverted the money to personal use. Routinely checking write-offs with supporting documentation may prevent this irregularity.

**Gifts and Bequests:** Particularly difficult to control is the manner of receipt for gifts and bequests. Contributing factors are unpredictability, varied methods of submission, and often-anonymous donors. Adequate control requires a strong system of checks and balances to minimize the opportunity for abuse. One official received numerous gifts directly and diverted the funds for other than intended purposes. This was possible because the official had responsibility for receiving the gift, even perhaps acknowledging the gift, and had depositing responsibility. Funds were being deposited into an account that was not part of the accounting system. There should be proper segregation of duties to prevent the same individual from receiving, acknowledging, and depositing assets.

**False Vendors:** Setting up a false vendor is another means of fraud. The individual could write a check payable to a fictitious vendor set up at a bank in his/her name. Once again, tight budgetary controls may have prevented this from occurring.

**Personal Bills:** Another issue could involve the commingling of personal bills with parish, school or cemetery bills by the bookkeeper. The pastor’s or finance council’s routine checking of the support for expenditures would have prevented this occurrence.

**Bank Accounts:** Due to the lack of internal controls over the establishment of bank accounts, the school principal was able to open and control several checking accounts that were not reported as part of the accounting system. The principal routinely wrote checks payable to himself/herself; the explanation was that the funds were reimbursements for expenses incurred on behalf of the school. Because this person controlled the accounts, no one was able to question the explanations, nor did anyone have access to the bank statements or receipts. The fraud was first suspected by the principal’s successor, and through a subsequent audit the suspicions were confirmed. The diocesan auditor can assist in this area by requesting that banks confirm all open bank accounts directly to the auditor.

- One parish had a policy of allowing the youth minister to maintain a separate checking account for religious education. The account was funded by the parish at the beginning of each fiscal year. In addition, field trip funds, etc., were placed in the account. The youth minister reconciled the bank statements, made deposits, and controlled the disbursements from the account. No one in the parish business office questioned the youth minister about the account activity until the bank started calling the parish because checks were bouncing. When the youth minister was asked to produce the checkbook and receipts, it was evident that the youth minister was involved in a lapping scheme. Parish administration could have detected this by exercising control over the bank account.

- In another case, a parish priest routinely wrote checks payable to “cash” or to himself over an extended period. Through an audit it was determined that the priest paid lay employees by cash or reimbursed himself for meals without documentation, but the majority of the checks were tendered by the priest and there was no documentation to substantiate expenses. The bookkeep-
er was not comfortable with asking the priest for documentation and routinely accepted verbal explanations for expenses. This was clearly a case for ensuring that all employees receive instruction in the proper procedures to follow for reporting a suspicion of wrongdoing to a higher authority.

2.07.R Detection Rules Indicating Internal Control Problems

- No system of internal controls can uncover every defalcation. However, there are other indicators or red flags that the pastor and financial council should be aware of as predictors of problem areas. These include:
  - Changes in employee's lifestyle, spending habits, or behavior
  - Supply shortages
  - Ignoring of internal/external policies or audit recommendations
  - Unusual banking activities
  - Decline in employee morale/attendance
  - Exceedingly high expenses/purchases
  - Unexplained budget variances

- Parishes must constantly be alert to the potential of fraud. The detection rules below are not all-inclusive but serve as a reminder that the work is never done.
  - Keep it simple. Don't overlook the obvious. Concentrate on fraud elements:
  - Theft/Concealment/Conversion: Know the weakest points of the system, since these are most likely to be exploited. Consider fraud detection a routine part of operations, not a once-in-a-while exercise. It is continuous hard work to be diligent.

2.07.S Diocesan Contact Person On Matters of Financial Misconduct

- When parish personnel (clergy, staff, council members) have significant concerns about perceived or known misconduct involving financial matters within the parish and its organizations, and these matters are not sufficiently resolved to their satisfaction at the parish level, they may contact the Diocese.

- The Chief Financial Officer, the Director of Financial Services and the Audit Supervisor are designated as the persons within diocesan administration who clergy, parish financial staff and finance council members can contact. The matters reported should be financial in nature, have possible significant consequences and in their opinion are not being properly or adequately addressed within the parish. All parish employees and parishioners may also write to the appropriate diocesan official or the Bishop about parish concerns. Diocesan officials can be contacted at 412-456-3000 or 111 Boulevard of the Allies, Pittsburgh, PA 15222.

- The individual who reports a financial concern will be asked to first address the concern with the pastor. If this approach is not an option, the individual will be asked if they are a parish staff or finance council member and if they will permit their name to be revealed to the pastor and/or appropriate diocesan personnel when discussing the concern. The diocesan contact person will maintain the confidentiality and/or anonymity requested by the individual. All complaints will be investigated to the extent deemed necessary by the diocesan contact person including those that are anonymous. The diocesan contact person will refer non-financial complaints to appropriate personnel, e.g., Secretary for Ministerial Leadership, Office for Legal Services, Office for Insurance/Employee Benefits.
This procedure allows parish personnel involved with finances a means to pursue questions or concerns about significant financial matters already reported to appropriate parish personnel but in their opinion have not been adequately addressed. The policy provides an opportunity for individuals, who are knowledgeable about parish financial matters, to resolve perceived or known financial problems in a timely manner. The parish and pastor benefit by resolving perceived problems, whether they turn out to be real or not, that may otherwise undermine the well being of the parish. The Diocese benefits by being aware of problems before they become major issues.
2.08 Free-Will Offerings

2.08.A Bequests and Donations

- Bequests are gifts made through a will following the death of the donor. Donations can be in the form of a monetary gift, donated goods or donated services.

- Bequests and donations are to be accounted for through the appropriate revenue account category codes in the parish, school and cemetery Chart of Accounts.

- Parishes are encouraged to participate in the Charitable Bequest Initiative Program offered by the diocesan Office for Stewardship and Development whereby parishioners are offered a simple document designed to facilitate bequest commitments for the benefit of the parish, school and/or diocese.

- Pastors, priests assigned to the parish, and parish staff are not to serve as a witness to a bequest document for the parish, school and/or diocese to prevent any future claims of "undue influence."

- The ability to enforce any bequest document in a legally binding way will depend on a number of circumstances. Whenever there is a question about, or a challenge to, a bequest, the pastor is to refer the matter to the diocesan Office for Legal Services for review.

- If a will exists, the bequest document is ordinarily treated as a codicil to the will. If no will exists, the bequest document is treated as a pledge. No priest is, on his own, to decide how to interpret a bequest document in the absence of a will.

- If a person makes a will after having already submitted a bequest document form to the parish, and the new will includes a provision for the parish or diocese, and the person did not take steps to cancel the bequest document form, then the parish is to disregard pursuing the bequest in court because the parish will receive a beneficiary interest through the will.

- If a person makes a will after having already submitted the bequest document form, and the new will does not include a provision for the parish or diocese, and the person has not taken steps to cancel the bequest document form, then the parish is to pursue the form as a pledge, not a codicil.

- If a bequest for the parish and/or diocese is not included in the last will and testament, or if there is no last will and testament, and the parish has no notice of cancellation, but an heir objects to the bequest (pledge), the parish and/or diocese shall, after consultation with the diocesan Office for Legal Services, decide whether or not to enforce the document in court against the wishes of an individual family member of the decedent.

- If a donation carries restrictions placed on it by the donor, written documentation by the donor establishing the restriction must be on file at the parish for an indefinite period. This includes donations to endowment and tuition assistance funds that are not raised through a public fundraising event.
Donations from parish or school related organizations (i.e. Christian Mothers, Parent/Teachers Guild, etc.) must pass through the parish or school books and coded to the appropriate donation account number code in the Chart of Accounts. An expenditure by a related organization for the operation or benefit of the parish and its programs must be recorded as a donation on the parish or school accounting system when paid direct by the organization.

Donated goods (equipment, etc.) are to be recorded in the accounting system when received. Refer to the Fixed Asset section of this manual for more information. Donated services are generally not recorded. For tax purposes, only a description of the goods and services donated should be acknowledged in writing. Do not provide or acknowledge a dollar value.

A bequest or donation of real property (building or land) to the parish is to be recorded in the parish accounting system by journal entry as an asset at the fair market value at the time received. The parish may not accept a gift of real property without receiving Form A approval. The parish must consult the diocesan Office for Property Planning and Development which will assist in obtaining the fair market value of the property. Refer to the Fixed Asset and Form A sections of this manual for more information. The diocesan Insurance Office is to be notified immediately of the value of this gift for insurance coverage. If the property is eventually sold, the net proceeds from the sale are subject to Parish Share assessment. Improvement costs to the property are deductible from the assessable proceeds before calculating the assessment. The diocesan Insurance Office should also be notified so that the property can be removed from insurance coverage.

Bequests and donations specifically received for a capital project that are not part of a capital fundraising campaign may be treated as campaign receipts as long as the donor, the will or other acceptable documentation specifies in writing that the funds are to be used for the project for which the campaign was instituted. Donations, gifts or bequests not specifically designated or restricted by the donor in writing for the project or campaign are not to be coded to campaign receipts.

Bequests and donations are generally assessable for Parish Share purposes. Refer to the Parish Share section of this manual regarding exemptions and the prepayment of Parish Share on large bequests and donations.

2.08.B Offertory and Other Collections

Offertory Collections

The parish offertory collection is a free will contribution taken at Sunday, Holy Day and weekday Masses and devotions. All collections, regardless of purpose, are to be reported through the parish accounting system. This includes second collections for other parish purposes, diocesan required collections and for collections or donations for non-parish purposes.

The parish is to maintain adequate control over contributions received through the collection basket or through the electronic transfer of funds. The recommended procedures for collecting, securing, counting, depositing and recording offertory receipts are listed in Appendix M. The procedures also apply to recording donations and pledges to the capital campaign drive and the Parish Share Campaign. If these procedures cannot be followed, alternative procedures are to be in place and a written copy describing the alternative procedures are to be on file with the diocesan Office for Financial Services.
Other Parish Collections
A number of second collections are taken for specific parish needs, at the request of the diocesan bishop to fund various national programs, or at the request of outside organizations. These are to be handled as follows:

1. Collection for Specific Needs
The parish may occasionally have a second collection to meet a specific parish need, for example a monthly school collection, debt reduction collection, or Christmas and Easter second collection. The procedures applicable to the offertory collection are to be followed. The collection is to be recorded on the parishioners’ contribution records where possible and in the parish accounting system to the appropriate account number code. If a code number is not available, contact the diocesan Financial Services Office. Do not use the Exchange Account code. These collections are generally assessable for Parish Share.

2. Diocesan Requested Collections
The majority of these collections are required by the United States Catholic Conference of Bishops. The funds collected or requested as a donation are to be sent to the diocesan Financial Services Office within two weeks of the collection date. The Diocese remits these to the appropriate national office. These are to be coded to the appropriate parish account number codes in the parish Chart of Accounts and are not assessable.

3. Collections Requested by Outside Organizations
The parish may be asked to take a special collection for a specific need or to make a donation for that purpose such as support for the St. Vincent de Paul Society or the Little Sisters of the Poor. Generally, these collections are not assessable and should be coded to the parish account code for Other Non-Diocesan Collections. Do not use the Exchange Account Code.

2.08.C Votive Lights, Flowers, Sacramental Offerings
- Donations received for votive lights, flowers and sacramental offerings for weddings and funerals are to be deposited and coded to the appropriate account number code in the parish chart of accounts.

- At least weekly the votive light receipts are to be collected and counted by two individuals and a votive light verification form is to be completed. A sample verification form can be found in Appendix N.

- If the above donations are counted by the collection money counters, the totals are to be recorded on the Money Counter’s Report for that week in the “Other” Column.

- All receipts are to be properly safeguarded in a locked cabinet or safe.

2.08.D Gifts of Stocks and Bonds
- All donated securities must be liquidated immediately unless a donor restriction prevents this. The donor restrictions must be in writing.

- Stocks privately held (belonging to a private company and not sellable on a stock market exchange) are not to be accepted.
Stocks and bonds of companies that do not conform to ethical and social stewardship and Catholic moral principals, that flagrantly violate human rights, corporate responsibilities toward workers or community or other accepted standards of good conduct and fair play, are to be sold immediately when received. These securities should not be accepted if the donor restricts immediate sale. Contact the diocesan Office for Financial Services if the acceptability of the security is questionable.

An acknowledgment letter should be sent to the donor by the pastor for tax purposes and to thank the donor for his/her generosity. The letter should identify only the number and name of the securities received, not the estimated value or the amount received from the sale. A sample acknowledgment letter is in Appendix O along with the procedures for the sale of securities.

All stocks and bonds are to be sold immediately through the diocesan Office for Financial Services. The procedures vary depending on how the stock or bond security is titled. Stocks and bonds received may be in the donors name or already changed to the name of the parish. The securities may also be wire transferred to the diocesan broker. Depending on circumstances, a “Letter of Intent” signed by the donor and an Irrevocable Stock or Bond Power Form may need to be completed and sent to the diocesan Office for Financial Services for forwarding to the broker. The procedures for liquidating stock and bond securities are contained in Appendix O.

2.08.E Acknowledging Contributions For Tax Purposes

Proper written acknowledgment is to be provided to individuals who give the parish, its programs or related organizations a monetary gift by check or cash of $250 or more at any one time, or who donated goods or physical property. This includes single payments of $250 or more in the offertory, to the Parish Share Program, payments on pledges, donations to the endowment fund, etc. A valuation for acknowledgment purposes should not be assigned to donated goods or physical property received.

By providing proper acknowledgement forms, donors will have the necessary documentation to substantiate gifts that qualify for a charitable deduction. The IRS requires the donor to have this acknowledgement support on file in the event of an audit of the individual. A cancelled check is not adequate for donors to claim a charitable deduction for any gift of $250 or greater (at any one time) without proper acknowledgement.

Proper acknowledgment:
Provide an acknowledgement form letter to the donor each time a gift of $250 or more is given.
(or)
Notify the contributors annually of their aggregate annual giving amount and itemize single gifts that are $250 or more along with the date of each gift.

The following wording is suggested to be included in the acknowledgment letter or on the annual parishioner contribution notification:
"This acknowledgement of your contribution to the (Name of Parish) should be kept for income tax purposes pursuant to Section 170(f)(8) of the Internal Revenue Code. It is further acknowledged that the (Name of Parish) did not provide any goods or services in full or partial consideration for the above contribution."

For more information on acknowledging gifts, refer to Appendix P.
2.09 **FUNDRAISING ACTIVITIES**

- Fundraising accounts for a very substantial portion of parish and school income, as well as the income of other programs and organizations. Fundraising activities may vary in the amount of revenue they generate and the internal control problems they present.

- There are two types of fundraising: general fundraising and pledge campaigns.

1. General fundraising activities encompass bingos, festivals, raffles, sale of merchandise, script certificates, Market Day orders, candy and food sales. Monies raised are generally for the operation of the parish, school, student group or parish related organization.

2. Pledge campaigns involve monies raised for a specific purpose such as the Parish Share Program; capital for a new facility; major repairs or improvements to the existing facilities; purchase of a major piece of equipment; or to pay off existing debt. The money is raised for a specific purpose and can only be used for that purpose.

2.09.A **Diocesan Fundraising Guidelines for the Parish, School and Related Organizations**

- The following guidelines provide uniformity and direction to all fundraising activities within the Diocese of Pittsburgh and protect the parish, school and related organizations from questionable fundraising projects. New fundraising programs involving third party vendors i.e.: credit card affiliation, sale of products or services, must be reviewed and approved by the diocesan Office for Stewardship and Development. If the pastor, school principal, or director of a program or organization has any doubts or needs help with a program under consideration, he or she should contact the diocesan Office for Stewardship and Development for approval.

1. All programs should be conducted in a dignified manner consistent with the image and mission of the Church. Any program that might bring public criticism, embarrassment or scandal to the Church must be avoided. Example: There are a number of programs for raising funds through the sale of vitamins that promise good health or even miraculous cures. These claims have no scientific basis. To promote such a fundraising program could bring scandal, embarrassment or even legal action.

2. All programs must comply with civil and canon law. It is the responsibility of the pastor/program sponsor to secure the needed licenses and permits where required by local or state law. Bingo and small games of chance require appropriate licenses.

3. All programs soliciting any members of the parish for gifts, or gifts-in-kind, must have the approval and support of the pastor who has the ultimate responsibility for all parish funds. No fundraising may take place without the knowledge of the pastor. Programs should not be in conflict with any other parish program that the pastor deems has priority.

4. All funds must be kept in the control of the parish or school according to diocesan financial policies. Questions regarding such policies should be directed to the diocesan Office for Financial Services.
5. All funds raised must be used for the purpose designated. For example, if funds are raised for capital construction they should not be used for school operations. If the funds are not used for the purpose intended, the donors should be notified and permission obtained to change use or receive refund.

6. The parish, school or related organization must conduct the fundraising for a purpose designated. It may not engage in an ongoing program incidental to its mission.

7. No parish, school or organization may be enrolled in a company, organization or product-marketing plan for the purpose of raising funds. This guideline applies to multilevel marketing programs that require membership fees or products to be purchased by the parish, school, organization or parishioner.

8. Parish, school or organization mailing lists cannot be given to any entity outside the parish. Diocesan policy prohibits the release of parish, school or organization membership lists. The only exception to this policy is when written permission is granted by the diocesan General Secretary. Providing such parish lists can result in the income from the program being declared unrelated business income and, therefore, subject to tax.

9. No individual may financially gain from participating in fundraising programs. The proceeds from fundraising may not be limited to the sole use or benefit of those conducting the program. Participation in the program should not be a requirement for benefit from the proceeds. The only approved exceptions to this policy are the Merchandise Discount and Market Day Programs where the items are purchased for personal use and not for resale by the individual.

Example #1: Direct tuition relief from the sale of products or raffle tickets is considered income earned and subjects the individual to Federal income tax. If tuition relief is given as a result of fundraising activity, it must be available to all who qualify based on demonstrated need, but qualification cannot be based only on participation in the fundraising effort.

Example #2: Situations sometimes arise where a parishioner or member of the community is the victim of a disaster such as a fire or is in need of extraordinary medical expenses such as an organ transplant. Parishes have been approached to set up funds to assist the person involved. Although laudable, under no circumstances can a parish be the agency which sets up an account for such an individual or be the recipient of funds designated solely for the benefit of such person or persons. The proper organization to house such an account is the local banking institution which can do so by using the tax identification number of the person or persons who are going to be the recipient of funds. Refer to Section 2.18-H regarding Tragedy/ Illness Funds.

10. The sponsoring parish organization must not endorse or guarantee any consumer products.

11. In order for the fundraising transaction to be considered tax exempt to the fullest extent of the law, all checks must be deposited in the account to the parish, school or sponsoring organization. Acknowledgement of the gift should be made to the donor in accordance with the instructions in this manual. Refer to Section 2.8-E for acknowledgement information.
2.09.B Fundraising Internal Control Procedures

- The duties of collecting receipts and maintaining records are to be segregated as outlined in the Internal Control Section of this manual. The general rule is to have at least two people performing different functions at all times from the collection point until the receipts are counted and deposited. There must also be a control procedure in place over money for each fundraiser. The control procedure should be established by the parish finance council to ensure that the fundraising receipts agree with a separate independent record of such receipts. The independent record could be pre-numbered receipt forms, raffle ticket stubs, tally sales report, inventory records, list of donors and tamper proof pre-numbered bags. The verification is to be done by a person not directly involved in the collection of receipts. Fundraising records are to be kept on file for five years to support the amount deposited.

2.09.C Acknowledging Fundraising Contributions For Tax Purposes

- The IRS requires that donors be notified of the contribution portion of a gift of $75 or more when the gift has tangible return benefits. This includes events such as dinners, golf outings, dances and similar events where part of the payment constitutes a contribution. In these instances the donors must be advised that only a portion of the gift is tax deductible.

- The deductible portion of the gift is the difference between the amount of the gift and the value of the services provided by the parish or its programs. An example of this is if a parish charges $100 for a dinner dance and the actual cost to the parish of the dinner is $40. The donors must be notified that only $60 would qualify for a charitable deduction. This disclosure may be placed on publication material, event programs and tickets. Failure to comply is subject to tax penalties. Refer to Appendix P for more information.

2.09.D General Fundraising for Operations

- Proceeds from parish fundraisers for the general operation of the parish, including subsidizing the school, religious education and youth ministry programs are to be recorded in the appropriate income code (bingo, festival, raffle income) in the Parish Accounting System. These are generally assessable for Parish Share.

- Proceeds from school fundraisers such as sales, raffles, events, special school bingos and other fundraising activities which benefit the operation of the school or students programs and are conducted primarily by students or parents are to be recorded in the appropriate fundraising income code in the School Accounting System.

- Fundraising income and expenditures are to be reported in one of three ways:

  1. Through the operating checking account reported on the Parish or School Accounting Systems.

  2. Through a separate checking account reported on the Parish or School Accounting Systems.

  3. Through a separate checking account not reported whereby the net proceeds are transferred to the operating account in the fiscal year the net proceeds are determined. Diocesan policy requires that the net proceeds be transferred and not accumulated.
Only directly related expenses incurred to raise funds are to be charged to fundraising expense. Equipment purchases and remodeling costs are not to be charged against fundraising income or expense. Fundraising equipment such as bingo machines, festival stands, tables and chairs are to be paid through the parish operating account and reported as capital (assets series of account codes) and not fundraising expense. These expenses are not deductible from fundraising income for Parish Share Program assessment purposes.

2.09.E Stewardship Initiative or Increased Offertory Appeal

- Stewardship is defined as sharing one's time, talent and treasure in service to God. Information on conducting a Stewardship initiative can be obtained from the diocesan Office for Stewardship & Development. Parishes are encouraged to do a Stewardship initiative and conduct a renewal every year. The goal of Stewardship is involvement of parishioners in parish activities and financial support.

- An increased offertory appeal may also be considered. It may be appropriate for some parishes to do an increased offertory appeal in lieu of the Stewardship initiative.

- The diocesan Office for Stewardship and Development has the capability to provide guidance and support for parishes considering either. Contact the Office for Stewardship & Development for information on the advantages of these programs and what outside services are approved to conduct the appeals.

2.09.F School Funding Through Fundraising

- Refer to the Handbook on Policies for Financing Elementary Schools regarding the funding guideline that school fundraising meets a target of 10% of school cost.

2.09.G School Funding Through Development Efforts

- Development activities may best be described as efforts to raise funds for unrestricted or restricted purposes, such as annual funds, capital needs or endowment funding through cultivation appeals to foundations, corporations, organizations, alumni and other friends. This may be accomplished through special event methods, person-to-person direct solicitation, phone appeals or direct mail. Planned and deferred giving techniques may also be incorporated into this procedure. School income generated through these activities is subject to PSP assessment unless exemption has been obtained from the diocesan General Secretary. Refer to the Parish Share exemption section of this manual.

2.09.H Parish Share Program (PSP)

- The Parish Share Program is the annual fundraising campaign conducted by parishes to support the operation of diocesan programs. Refer to the PSP section of this manual for more information describing the program and exemptions from assessment.

2.09.I Major Fundraising Campaigns

- Major fundraising campaigns are generally undertaken for a building drive, capital improvement, debt reduction, organ fund, endowment fund or other major endeavors. The proceeds are normally raised through pledges over an extended period. The income and expenditures for these campaigns must be reported monthly in the parish accounting system through the parish operating checking account or through a separate checking account reported on the system. Since these funds are restricted for a specific purpose rather than for operations, they appear on the parish
The parish must request permission to conduct a major campaign and exemption from PSP assessment. Refer to Appendix DD and the PSP section 2.10.B of this manual for more information.

Methods to raise campaign receipts other than through the actual pledge campaign must be approved in advance and in writing from the diocesan General Secretary. In general, fundraising proceeds, society/organization donations, weekly collections and other normal operating receipts are not to be coded to campaign receipts.

### 2.09.J Merchandise Discount Program (Script/Gift/Grocery Certificate)

- The parish, school or related organizations may enter into a merchandise discount program, also called scrip/gift/grocery certificate program, to raise funds for operations. The certificates are purchased at a discount and then sold at face value to the parishioners. The parish earns an amount equal to the discount. The net proceeds will not be assessed under the Parish Share Program or for other assessments levied by the Diocese. The certificates could be purchased through an agent, who keeps a portion of the certificate discount. Purchases from the agent are to be made by check and not cash.

- Parishioners are to be made aware that their purchases of certificates are not tax deductible on their Federal Income Tax Return and that they will not receive credit on their parish contribution records. Also, giving credits against tuition or fundraising fees based on certificates purchased and subsequently resold by the parishioner is not permitted since this would be considered taxable income to the seller and could jeopardize the tax-exempt status of the fundraiser. It is important to limit Scrip credits/rebates to only those cases where the Scrip will be used to purchase items for the individual's personal use.

- Internal control procedures over the unsold certificates and the funds received from sales are described in Appendix Q.

### 2.09.K Bingos

- Bingo presents special internal control issues because of the large amount of cash involved in running bingo games and because of the large number of people who have access to the cash. Accounting procedures to help minimize the risk inherent in bingo operations are described in Appendix Q. State and local governments have regulations governing bingo. Pastors should make themselves aware of all applicable regulations before starting a bingo operation. The pastor should contact the diocesan Office for Legal Services before entering into operating a bingo with other non-profit organizations.

### 2.09.L Raffles

- Internal control over raffle proceeds can best be maintained by following the procedures noted in Appendix Q.

### 2.09.M Rules and Regulations for Reporting and Withholding on Gambling Winnings

- The Internal Revenue Service requires that the payer report certain gambling winnings. In some cases withholding of a percentage for taxes may be necessary. The Federal Tax Law covers bingos, church/school raffles and similar games of chance. In order to conduct bingos and raf-
fles, a small game of chance license must be obtained from the applicable county.

- Raffle prizes of $600 or more are to be reported to the IRS and raffle prizes of $5,000 or more require the withholding of 28% for taxes. Bingo prizes of $1,200 or more are to be reported to the IRS. There is no required withholding for bingo prizes. The reporting to the IRS is to be done through the diocesan Payroll Office. A sample of the form (Form 5754) and instructions for completion are noted in Appendix R.

- The Federal Postal Service is not to be used to mail raffle tickets. The prize, chance and consideration elements of a raffle constitute a lottery. Federal Law prohibits the use of the mail in any way to serve the interest of a lottery or those participating.

2.09.N  Life Insurance Policy

- The parish is not permitted to raise future funds by purchasing life insurance on parishioners, priests or others.

- If the parish is notified that it is named the beneficiary of a life insurance policy it must keep all related documentation on file. No entries are to be made on the parish books regarding the value of the life insurance policy.

- If the parish receives a paid-off life insurance policy from a donor no value is to be recorded. All related documentation is to be maintained in the parish files. The parish may not borrow against the cash value.

- Life insurance proceeds are assessable for Parish Share.

2.09.O  Charitable Gift Annuity Program

- A charitable gift annuity is a form of charitable giving whereby an individual gives cash, securities or other assets to a charity in exchange for a guaranteed annual income during his/her lifetime, a portion of which is tax free, and for a charitable income tax deduction in the year the gift is made.

- The Diocese operates a Charitable Gift Annuity Program. The beneficiaries of this program include the Diocese and its programs, the Diocesan Foundation, the parishes, schools and other diocesan institutions. The parish should take advantage of this program to assure a future source of income. The Gift Annuity Program is administered through the diocesan Office for Stewardship and Development and the Financial Services Office. When the annuity terminates upon the death of the parties concerned, the proceeds are forwarded to the parish and recorded as a donation. The donation is assessable for Parish Share. Contact the diocesan Office for Stewardship and Development for more information on annuities and refer to Appendix CC.

2.09.P  Planned / Deferred Giving

- Gifts raised through this process normally take the form of bequests, charitable gift annuities, trust and insurance vehicles that can result in current income tax deductions, life-time income, tax free income and other benefits for donors while providing income that will come to the parish after the death of the donor. Please consult the Director of Planned Giving for the Diocese for programs or information in this regard, such as the Bequest Intention Document Program, endowment funding and the Charitable Gift Annuity Program.
2.10 Parish Share Program (PSP) Campaign

- The Parish Share Program supports all the vital ministries of the Diocese of Pittsburgh, such as education, formation of clergy, youth and young adult ministry, ministry to the elderly, enhancing family life, social programs and community development and many others. The number of ministries is quite extensive. The Parish Share Program provides the majority of the material resources needed to carry out these ministries. PSP supports necessary pastoral, social and educational ministries that no individual parish could conduct.

- The Parish Share Program can also be a meaningful source of funds for important projects in the parish. Funds collected in excess of the PSP goal remain with the parish.

- The Parish Share Program Campaign is an annual diocesan-wide campaign that begins in Lent. Each parish receives a goal established by the Diocese. The goal is based upon a percentage set annually of the parish and school assessable income (cemetery income is not assessable) from the previous fiscal year, less various credits and exemptions.

- Credits against assessable income include parish subsidy to the school, the cost of the Pittsburgh Catholic Newspaper; school income credit (assessable school income that does not exceed forty percent (40%) of total school operating cost).

2.10.A Assessable and Non-Assessable Income

- The following is a general description of the income categories that are ASSESSABLE and NON-ASSESSABLE for PSP purposes. Cemetery income is not assessable.

Collections
Collections at Offertory, second collections, and collections for other purposes are ASSESSABLE.

The following are NOT ASSESSABLE:
1. Diocesan requested collections — these are the required annual collections which are usually published annually in a diocesan memorandum. There may also be periodic special requests.
2. Non-diocesan collections for which the parish is just the intermediary, such as a charity collection that is collected and remitted to the St. Vincent de Paul Society.
4. Collection to support funding the cemetery operation.

Donations and Bequests
Donations and bequests received by the parish or school including restricted and unrestricted bequests, sacramental offerings, gifts from parish or school-related organizations, gifts for parish or school operating needs, such as vestments, flowers, wine, candles, supplies and computers are ASSESSABLE.

The following are NOT ASSESSABLE:
1. Donor-specified gifts or bequests for elementary school endowment, tuition assistance, or scholarships.
2. Donor-specified gifts to be used for student activities, such as band, debate or field trips.
Fundraising and Development

The net income of general parish and school fundraising activities, such as bingo, raffle, festival, etc. and special fundraising campaigns for such things as capital or major maintenance needs, are ASSESSABLE. This includes fundraising to support the operation of programs such as Religious Education, Youth Ministry, etc. The purchase of equipment such as a bingo machine, loudspeaker system, tables and chairs is to be recorded as a capital expenditure and is not deductible for fundraising income. Utilities and telephone expenses are not deductible from fundraising income.

The following fundraising programs and specific activities are NOT ASSESSABLE:
1. Merchandise Discount Program (Scrip Program) — grocery, restaurant and department store certificate income.
2. Activities conducted by students, parents or the parish and specifically advertised or promoted for the purpose of funding the expenses of student activities, such as band trips, forensic trips, field trips, etc.
3. Campaigns, special endowment programs or tuition aid programs for which exemption has been approved by the diocesan General Secretary.

Program Income

Income received by the following parish organizations generally is NOT ASSESSABLE provided it specifically benefits the organization activities and not the operation of the parish or the school:
- Youth Ministry
- Adult Education
- Social Services
- Religious Education
- RCIA
- Senior Citizens
- Adopted Family
- Community Programs
- Athletic
- Student Activities
- Food Service
- Preschool/Day Care
- Bookstore
- Cemetery Funds
- Extended Day Service Program

Social Activities, such as dances, dinners, picnics, trips, socials, parish retreats, etc.

(Exception: events designed to consistently make a profit are considered fundraisers and are assessable.)

Investment Income

All investment income is ASSESSABLE, except for the following, which are NOT ASSESSABLE:
1. Investment income received on deposits with the Parish Deposit & Loan Program.
2. Investment income received on a parish endowment fund is not assessable until withdrawn.

Other Operating Income

Other sources of operating income including net votive light income, fees for use of parish facilities, gross rental for lease of parish property, etc., are ASSESSABLE.

In general, the following receipts are NOT ASSESSABLE:
1. Refunds of any kind
2. Priest residency fees
3. Diocesan subsidies for any purpose
4. Proceeds from insurance claims
5. Governmental Subsidies

Sale of Assets

Net sale proceeds, less the original cost and the cost of subsequent improvements, if any, are ASSESSABLE. The assessment base is limited to fifty percent (50%) of any computed gain from the sale.
Tuition and Fees
Tuition and fees are NOT ASSESSABLE.

Rental Income
- The gross income from rental property, rental of the parish hall, social center, etc., is assessable.
- The gross rental income from the parish convent is assessable if the convent is no longer used by the school to house school personnel. This is to be recorded as parish income. If the convent is used by the school to house personnel, the rental income is not assessable and is to be recorded in the school accounting system.
- Rental income received for any school buildings when the parish no longer operates a school is assessable income.

2.10.B Parish Share Program Exemptions
- The parish can request exemption from PSP assessment on monies raised for the following limited purposes:
  2. Major maintenance, improvements, renovation to existing facilities (i.e., replace roof, add air conditioning, replace boilers, replace windows, etc).
  3. Major capital purchase of equipment (i.e., purchase of an organ, etc.).
  4. Debt Reduction Campaign — permission is granted only in those cases where the parish is paying down a sizeable debt.
  5. Special Debt Workout Programs for financially distressed parishes.

- Routine repairs, replacements and maintenance due to normal wear are generally covered by operating funds and will not be exempted.

- Before exemption is granted to begin a campaign to raise monies for a capital project, the pastor must complete the request form to conduct a capital campaign. See Appendix D.D. It can be obtained from the diocesan General Secretary's Office and can be completed with the help of the diocesan Office for Stewardship and Development. Major capital projects in excess of $100,000 require approval of the diocesan Consultants. See section of the manual on Capital Projects. If approved, the diocesan General Secretary will notify the pastor in writing of the PSP exemption approval.

- The request form must be directed to the:

  General Secretary
  Diocese of Pittsburgh
  111 Boulevard of the Allies
  Pittsburgh, PA 15222

The exemption request must indicate the following:
1. Description of the project.
2. Amount to be exempted.
3. Exemption period.
4. How the funds will be raised.
The exemption request must identify, in sufficient detail, a description of the project to be undertaken or the reason for the exemption request. It must indicate the amount anticipated to be raised. In the case of a building project or major capital improvement, the exemption request should not exceed the cost of the project, plus interest expense, if borrowing is anticipated. It must indicate the period over which the exemption is being requested, including the beginning and ending dates. Exemptions are normally three (3) to five (5) years or less. Under certain circumstances requests for extensions beyond the approved exemption period may be granted. Funds collected after the exemption period has expired are assessable.

The written request must indicate how the parish intends to raise monies for the purpose specified. The diocesan Office for Stewardship and Development should be contacted to advise in this matter. The funds normally must come from a formal campaign that is restricted for the purpose intended. Requests to use existing sources of fundraising (bingos, raffles, festivals, etc.) used in parish operations will generally not be exempted. The use of outside fundraising vendors is not permitted without the permission of the diocesan General Secretary.

The following types of income would not normally be included in the exemption:
1. Ordinary offertory income including loose currency and coins.
2. Already existing and routine fundraising such as festivals, bingo, raffle, etc.
3. Donations and bequests, unless specifically restricted by the donor in writing for the exempt campaign.
4. Parish organization donations and fundraising.
5. Income raised or donated for routine repair and maintenance projects.

Questions regarding exemption should be directed to the Office for Financial Services.

2.10.C Reporting Parish Share Program Receipts and Remittances
Parish Share receipts and remittances are to be reported through the parish operating checking account using the account code numbers for Parish Share. The parish is not to use any other checking account for PSP. Only solicitation methods approved by the diocesan Office for Stewardship and Development are exempt from assessment. General fundraising events, organization donations and bequests cannot be designated for PSP without diocesan approval.

Parish Share receipts are to be deposited directly into the parish operating account sub-coded by the goal year, and must be remitted to the diocese on a monthly basis. PSP monies remitted in excess of the goal will be transferred to the parish savings in the Deposit & Loan Program.

Parish Share remitted to the diocese is to be recorded in the account number code for Parish Share Remitted and sub-coded by the goal year to which the remittance pertains. This enables the parish to track the money received and the money disbursed by goal year even though the receipt and remittance activity overlaps two fiscal years.

Only PSP campaign receipts are to be coded to the PSP receipt account number code. Fundraising receipts and donations from parish organizations are not to be coded to PSP, unless permission has been obtained from the diocesan General Secretary for a special purpose.

Parishes unable to reach their Parish Share goal must remit the difference from general parish
funds. This remittance is to be coded to the Parish Share Remitted account code and sub-coded by the goal year. Parishes may not classify offertory or other receipts as PSP to make up for the shortfall.

### 2.10.D Treatment of Parish Subsidy and School Fundraising for PSP

- Paragraphs 1.4b. and 11 of the Policies for Financing Elementary Schools state that excess fundraising may be used to reduce the required 60-65% tuition yield and that all fundraising and development income for the school, as defined in the funding policies, will be exempt from PSP assessment. The following explains the limits within which this applies. The principal purpose of the funding formula was to establish the future cost sharing responsibility for elementary education between the parish and school parents. The policy calls for direct parish subsidy to fund 25% of school expense, parent fundraising efforts to fund 10%, tuition to cover 60%, and the remaining 5% to come from one or a combination of these three, including diocesan subsidy.

  Fundraising is part of the parent obligation by tying it to the tuition goal; that is, if fundraising by parents is successful, tuition could be less than 60%. However, for Parish Share purposes, the following Parish Share subsidy limit applies: Fundraising activity for Parish Share purposes is considered part of the general parish obligation (subsidy), which is not to exceed 40% (i.e., 25% direct subsidy, 10% fundraising and 5% other) of school expense.

- Policy 1.4 of the funding policy defines school fundraising as sales, events and other activities of students and parents within and for the school. Development is defined as alumni appeals, direct mail solicitations, endowment bequests, phone-a-thons and other such efforts by the school.

- An objective of the school funding policy is to emphasize the initiation of elementary school development activities which, if initiated and requested, can be totally exempted from Parish Share assessment. The 10% or higher fundraising and development component of the school funding formula is intended to be the result of new (development) and expanded efforts. These are intended to be incremental to the then existing parish and school fundraising activities and not merely a shift in the reporting of existing fundraising activities from the parish to the school. These special development programs - if they meet the established criteria - can be non-assessable if they receive approval of the diocesan General Secretary.

- Prior to the funding policy implementation, virtually all existing fundraising activities reported on the parish and/or the school were assessable for Parish Share. The school funding policy did not change the assessibility of these fundraising activities for Parish Share purposes. It must be noted that all fundraising activities reported through the school do not automatically become school fundraising activities as defined in paragraph 1.4 of the school funding policy referred to above. In most cases, it is considered another form of subsidy coming from the parish, since the funds are generated by and from the general parish population.

- For Parish Share purposes, the combination of subsidy, fundraising and other school income in excess of 40% is assessable. The following limits apply:
  1. The subsidy dollar limit is set at 40% of school cost and subsidy is defined as the sum of parish subsidy, school fundraising/development and other school operating income.
  2. Funds in excess of the dollar limit will be fully assessable.
  3. A parish may request a review to determine if excess fundraising/development receipts meet the definition for non-assessibility and, therefore, the 40% limit should be adjusted.
The subsidy limit is 40% of school operating costs. The calculation involves dividing Total Subsidy by Adjusted School Operating Expense. Total Subsidy is defined as the sum of parish subsidy, assessable school donations, assessable school fundraising, assessable school interest income, and other assessable school operating income. Adjusted School Operating Expense is defined as the total school operating expenses reported on the school financial statement, less diocesan grants and capital funding expense. If the calculation results in a subsidy percentage of over 40% then the dollar amount of subsidy credit is reduced to the 40% limit.

2.10.E Prepayment of Parish Share Assessment on Significant Donations/Bequests

Large donations and bequests can have a significant impact on the next year's PSP goal and in turn create a payment problem at the time due. To avoid a significant increase in the goal, a parish may set aside the amount of PSP assessment on a major donation or bequest at the time received. The amount set aside will be placed in the Deposit & Loan Program in a parish savings account specifically designated for that purpose until the goal affected by the donation/bequest is issued. At that time the prepaid savings balance will be released to the diocese as payment.

The advantages of prepayment are that the parish is able to set aside the amount of the assessment at the time the monies are available and it eliminates the parish at a later date needing to meet the increased PSP goal. It is at the discretion of the parish to follow this procedure. The following criteria must be met:

1. This procedure applies only to a single donation or bequest that will increase the future PSP goal by 10% or more over the current goal.
2. The parish must place the amount of the assessment on deposit in the Deposit & Loan Program within 30 days of the receipt of the cash donation or bequest.
3. The D&L Account will be titled "(Parish) Prepaid PSP Account." These funds cannot be withdrawn.
4. At the time the goal is issued, the prepaid balance and interest earned will be automatically withdrawn as payment towards the PSP goal.
2.11 **Savings and Investments**

2.11.A **Savings Accounts**

The parish, school and cemetery are required by diocesan statute to deposit excess operating funds in the Deposit & Loan (D&L) Program. Excess funds are generally defined as those exceeding that needed to cover two months operating expenses. Other parish related programs and organizations are not permitted to have savings. Refer to the section of this manual on Parish Related Organizations for more information.

- Funds raised for a special purpose, such as a capital improvement campaign, must be placed on deposit in the D&L Program in a restricted account when received. The funds are not to accumulate in a parish checking account. Savings accounts, money market funds or other savings investments are not permitted with outside financial institutions. The D&L Program pays interest to depositors. The interest is not assessable for Parish Share. Refer to the section of this manual on Diocesan Programs for more information about the D&L Program.

2.11.B **Investments (Financial Securities)**

- Diocesan policy does not permit the parish, its programs and related organizations to purchase or hold financial securities except with approval of the diocesan General Secretary. This includes stocks, bonds, mutual funds, etc.

- All donated securities must be liquidated immediately unless a donor restriction prevents this. The donor's restrictions must be in writing. See Appendix O.

- Stocks privately held (belonging to a private company and not sellable on a stock market exchange) are not to be accepted. Refer to Section 2.8.D.

2.11.C **Parish Endowment Fund**

- A Parish Endowment Fund enables a parish to prudently set aside money to generate income for the future support of its programs. An endowment fund allows the parish to use the generated income, principal, or both, within the limits set forth in an Adoption Agreement which, along with diocesan guidelines, governs the Fund. Refer to Appendix S for the Parish Endowment Fund guidelines and Adoption Agreement.

- Parish endowment funds are invested in the Common Fund, a long term investment vehicle for parishes.

- The parish may not participate in or encourage others to establish endowment funds outside the Common Fund. If a parishioner establishes an endowment fund outside the Common Fund, the parish may not give recognition to the support of this fund since the parish does not retain control over the assets and use. The parish federal employer identification number may not be used. Contributions to the outside endowment fund cannot be considered a contribution to the parish.
2.11.D Tuition Assistance Fund (Angel Fund)

A Tuition Assistance Fund, which can be called by other names such as Scholarship Aid, Tuition Aid or Angel Fund, can be created by a parish to provide a source of income to help pay the tuition for needy students attending a Catholic elementary or secondary school. The tuition grants must be distributed based on need.

Notification of the intention to establish a tuition assistance fund must be made to the diocesan Office for Stewardship and Development. Refer to Appendix T for more information on establishing a Tuition Assistance Fund.
2.12 **Fixed Assets**

- Fixed assets are any physical property which will provide a benefit and use beyond the current accounting period. Included in fixed assets are land, land improvements, buildings, building improvements, vehicles, furniture, computers, maintenance equipment, and office equipment. Excluded from fixed assets are consumable items such as expenditures for routine repairs and maintenance, office supplies and cleaning supplies. Fixed assets for the parish and school operation are recorded on the parish accounting system. Fixed assets for the cemetery are recorded on the cemetery accounting system.

2.12.A **Fixed Asset Inventory**

- As required by Canon Law #1283 and reinforced by the Diocese’s property disposition guidelines (see Appendix BB), parishes are required to maintain “accurate and detailed inventory of immovable goods, movable goods, either precious or of significant cultural value or other goods along with a description and appraisal value.” The diocesan Insurance Office maintains the appraisal and inventory of all buildings and contents within a parish structure. Each parish is required to update this listing on an annual basis for any renovations, purchases or disposal of goods during the previous year. In addition, a complete listing of all personal property of individual priests is to be maintained on an annual basis.

2.12.B **Valuation of Fixed Assets**

- The value of an asset should be based on original cost or donated value, if known. It is important to keep invoices, contracts, blueprints, drawings, plot plans and other documents that support the values recorded for assets. Parishes should establish permanent files to support fixed asset balances. In cases where original cost is unknown and in cases of donated assets, a value is to be established based on the market value of similar assets. Special assets such as antique furniture and original works of art may require professional appraisal.

- The acceptance of a donated asset by the parish, its programs or related organizations requires submission of Form A for approval. Refer to the Form A section of this manual and the Appendix for details. Donated assets are to be recorded by journal entry at fair value when received if there is a clearly measurable and objective basis for determining the value. The parish should ensure that the donor provides documentation of the value. If values cannot be reasonably determined, other methods such as appraisers, tax records, blue book value (motor vehicles), or comparison to the purchase price of a similar item can be used. The value of such donations are assessable under the Parish Share Program, except for land and buildings which are subject to assessment when sold.

- A parish related organization may purchase equipment for use by parish programs. If costing over $40,000, Form B approval is required. Refer to the Form B section of this manual and the Appendix for details. It is preferable that the organization donate the monies to the parish or its program and that the purchase of the assets be made through the parish books, otherwise the value of the purchase must be recorded by journal entry on the parish books. If, for example, the Parent/Teachers Guild purchases equipment for the school library, the equipment is to be recorded at the paid invoice price on the parish books.

- When an asset is sold or discarded an entry is to be made to remove the valuation from the parish accounting system. Consult the diocesan Office for Financial Services regarding the journal entry.
The pastor should ensure that the fixed asset records reasonably reflect the assets on hand. The pastor and parish staff may consult the diocesan Office for Financial Services for answers to specific questions about recording fixed assets.

2.12.C Capitalization Policy

The parish is to capitalize assets with a useful life of three (3) years or more and having a value of $4,000 or more per item or combination of items purchased that pertain to the same project.

Any expenditure or group of expenditures for a capital project for the parish, school or related programs which total or exceed $4,000 are to be recorded as an asset to the asset series of the parish account codes and not as an operating expense. Capital expenditures of $40,000 or more require Form B approval. Expenditures to purchase real property (real estate) require Form A approval. Refer to the Form A and Form B section of this manual for more detail.

Permission must be obtained from the diocesan General Secretary using Form B to borrow funds from the Deposit & Loan Program to fund a capital project. The Form B provides detailed information on how to proceed and permissions required. No contracts, proposals or leases may be signed before they have been reviewed by the diocesan Office for Legal Services. Contracts are to be signed by both the pastor and vendor for all capital expenditures. Contracts are to be kept on file for the required retention period as noted in the General Retention Schedule for parishes. Refer to the Form B section 2.14 for more information.

All capital expenditures except for the cemetery are to be paid from the parish checkbook and reported through the parish accounting system. Capital expenditures related to the school facility are not to be paid from the school checking account nor reported as a school operating expense. Capital expenditures for the cemetery assets are recorded separately. Cemetery capital expenditures of $4,000 or more are to be charged to the appropriate cemetery asset account code.

2.12.D Insurance Coverage

The diocesan Insurance Office purchases group insurance coverage for all parish property. The cost is billed monthly to the parish, school or cemetery. The diocesan Insurance Office must be notified immediately of any purchases, sales or receipt of real property, art objects, antiques, etc., otherwise such items will not be covered in the event of loss.

2.12.E Land and Land Improvements, Undeveloped Land

Land and land improvements are to be recorded at the purchase price. If the purchase price information is not available, they are to be recorded at appraised value. Land improvements include any additions or changes to land, including preparations that make the land suitable for building construction. Landscaping of the property including bushes, trees and grass seeding costing over $4,000 should be recorded here. Costs under $4,000 should be expensed.

2.12.F Buildings and Building Improvements

Buildings should be valued at their original purchase price or their construction cost. Where these are unknown, a professional appraisal or tax assessment may be necessary. Existing buildings, new construction of buildings, building additions, and major repairs and replacements which are expected to prolong the useful life of the asset such as new carpeting, paving of parking lots, and the replacement of roofs, are to be recorded on the parish accounting system as fixed assets.
2.12.G    Major Construction / Renovation

V All renovation and construction projects must be conducted as outlined in the manual for Parish Major Construction Projects. The manual is available from the diocesan Office for Property Planning and Development. It contains the procedures for parish major construction projects, information regarding the latest USCCB document called “Built of Living Stones,” the diocesan norms on art, architecture and worship, related diocesan policies, forms, models and checklist. The diocesan General Secretary and the Office for Property Planning and Development must be contacted before undertaking any major construction or renovation projects.

2.12.H    Construction in Progress

V Construction of a new building or major additions to existing buildings are to be recorded in the account code for Construction in Progress on the parish accounting system. For projects costing over $250,000 the payments will be issued by the Deposit & Loan Program directly to the contractor upon approval from the Office for Property Planning and Development. Refer to the manual on Parish Major Construction Projects. The parish may request that payments for projects under $250,000 be handled in this manner. Journal entries recording the expenditures by the Deposit & Loan Program will be made on the parish records by the diocesan Office for Financial Services against parish savings or as a loan. When the project is completed, the diocesan Office for Financial Services will transfer the amount recorded as Construction in Progress to the appropriate fixed asset account.

2.12.I    Furnishings and Equipment

V This fixed asset category includes furniture, office equipment, statues and fixtures which can be easily removed. Installed fixtures or fixtures of a permanent nature which cannot be easily removed are to be recorded in the asset category of Buildings & Building Improvements.

2.12.J    Vehicles

V Cars, vans, trucks, buses and other vehicles are to be recorded at cost and listed in the fixed assets inventory. Vehicle serial numbers should be used as unique identifiers. Purchase or sale of vehicles must be reported immediately to the diocesan Insurance Office so that insurance coverage can be issued or cancelled and ID cards issued when required.

2.12.K    Repairs and Replacements

V Repairs and replacements may or may not be capital items depending on the nature and the cost. They fall into two groups:

Ordinary repairs and replacements
Ordinary repairs and replacements are necessary to maintain an asset in good operating condition and are to be recorded as an operating expense and not capitalized. Examples of ordinary expenses are: maintenance costs, minor roof repairs under $4,000, painting a room, and reconditioning small parts of equipment.

Extraordinary repairs and replacements
Extraordinary repairs and replacements are major repairs and replacements made to extend the useful life of the asset beyond that originally estimated. Extraordinary repairs and replacements are to be recorded in the fixed asset account number codes in the parish accounting system and added to the fixed asset inventory list. Extraordinary repairs and replacements are never to be coded to operating expense since it would materially affect the operating surplus or deficit.
Examples of extraordinary repair and replacement expenditures are: major repairs and maintenance that cost $4,000 or more, roof replacement, replacing computers, printers, photocopiers, etc. costing $4,000 or more.

2.12.L Depreciation
- Depreciation is a means of allocating the cost of the asset over its useful life. The Diocese of Pittsburgh does not use depreciation accounting for parish, school or cemetery assets.

2.12.M Insurance Settlements
- Proceeds received from an insurance claim are to be recorded in account number code 9580-Proceeds from Insurance Claims. Insurance proceeds normally are not assessable. The expenditure to repair the damaged asset covered by insurance is to be coded to account number code 9585 - Repairs Covered by Insurance. This expenditure is not to be charged to the fixed asset categories since the original valuation remains on the books.

2.12.N. Long-term Rental of Parish Property to Others for Non-Parish Use
- Parish property not in operating use that is rented to others for non-parish use is considered rental property. Long-term rental is considered repeated or continued use of the property by others. The property could be the former school, convent, rectory, homes purchased by or donated/bequeathed to the parish, etc. Form A approval is necessary before executing a lease. Refer to the section of this manual on Form A. Contact the diocesan Office for Legal Services regarding any change in building status or use that might affect taxability. Tax-exempt properties may not be rented to “For-Profit” businesses since it endangers the tax-exempt status of the parish and the property.

- The parish may extend the use of parish property to a community organization or for community activities at no fee or a nominal fee provided a formal lease is reviewed by the diocesan Office for Legal Services. At no time should a vendor (such as catering functions) have an exclusive arrangement with the parish to service or lease the parish facility.

- The parish chart of accounts provides account code numbers for recording rental income and associated expense. Rental income is assessable for Parish Share purposes at gross. For more information on this, refer to the Parish Share Program section of this manual.

2.12.O One Day Rental of Parish Property for Non-Parish Use
- Parish property used in operations that is also rented to others for non-parish use for one day is to be recorded in the appropriate account number code for USAGE INCOME. This includes the parish hall, social center, classrooms, gym, etc. All expenses are to be charged to the proper expense code for salaries, maintenance, utilities, etc. and not against the income. It is very important that the proper liability insurance coverage be in effect for use of parish facilities for non-parish use. Contact the diocesan Office for Insurance/Employee Benefits regarding coverage. Form A approval is generally not required. A contract for short-term rental is available from the diocesan Insurance Office that may be executed even if a fee is not charged. The contract holds the parish harmless and indicates other requirements for liability coverage.
The parish may extend the use of parish property to community organizations or community activities at no fee or a nominal fee provided a formal lease is reviewed by the diocesan Office for Legal Services. At no time should a vendor (such as catering functions) have an exclusive arrangement with the parish to service or lease the parish facility.

2.12.P School Capital Funding Program

The Policies for Financing Elementary Schools, approved May 1995, calls for each elementary school to establish a school capital funding program for the future purchase of school equipment used in education or operations, school vehicles and school building improvements (windows, roof, etc.). These funds may not be used for school operating costs such as salaries, benefits, supplies, etc. Implementing the school capital funding policy is optional. Procedures for budgeting and recording this activity are noted in Appendix U.

The Policy calls for the school to annually budget contributions amounting to 5% of school operating expenses. The basic funding formula calls for 60% of school expenses to be funded by parent tuition and 40% by parish sources. The budgeted school program capital funding is likewise divided: three percent (i.e., 60% of the 5%) to be funded via the school budget and the remaining two percent (i.e. 40% of the 5%) to be funded by parish sources. The 3% school portion is to be placed in a Deposit & Loan parish savings account designated for that purpose to be withdrawn when needed. Refer to Appendix K and U for more information on budgeting and recording the School Program Capital Funding.
2.13 **Protected Insurance Plan**

- The Protected Insurance Plan provides uniform property and blanket liability coverage under one comprehensive plan for the parish, its programs and related organizations. This is an integrated insurance program administered by the Diocese of Pittsburgh. This section of the manual contains a brief description of coverage. For more detailed information on coverage and claim procedures refer to the manual issued by the diocesan Office for Insurance/Employee Benefits.

- All coverages described below are subject to the applicable deductibles, if any.

A. **Property Coverage**

Provides insurance coverage for all property owned or leased. This includes buildings, contents and equipment, fine arts, money and securities, employee liability coverage, sacred vessels, priest personal property, new construction, earthquake, mine subsidence, flood and hurricane interruption. Coverage is provided on an “All Risk Replacement Cost” basis. The cost of repairing or replacing a building and/or its contents at the time of the loss, determines the amount of coverage.

Note: Some leasing companies charge an additional amount for insuring equipment leased by the parish. This additional charge is unnecessary as all equipment whether leased or owned by the parish is covered by the property coverage. The leasing company should be given the appropriate information in order to remove the charge.

B. **Liability Coverage**

- Provides general liability coverage for claims arising from bodily injury and property damage, including personal injury to persons other than employees for which the participants covered by the plan are held legally liable.

- Employees and volunteers are covered on a limited basis as a direct result of a parish-sponsored event, including meetings, parties, bazaars, picnics or outings.

C. **Workers' Compensation**

Provides coverage for on the job injuries to all employees. Job injuries are defined by the Workers' Compensation statutes of the Commonwealth of Pennsylvania. Clergy and Religious are covered for injuries arising out of the performance of their duties. Coverage and benefits are based and paid as prescribed by Pennsylvania law.

D. **Parish Owned Automobile Coverage**

Provides coverage for vehicle damage and the legal liability of the participants in the plan for bodily injury or property damage as a result of an accident involving insured vehicles owned or leased.

E. **Boiler and Machinery Coverage**

Provides coverage on a broad form basis for all boilers, fired pressure vessels, electric steam generators, air conditioning and/or refrigeration systems.

F. **Special Events Coverage**

Provides coverage for non-parish sponsored events being held in or on parish properties. This coverage provides general liability protection to the event holder. The coverage should be pur-
chased for each rental and is mandatory when alcohol is served. The purchase of this coverage only applies to rental of facilities by other parties and is not applicable to parish sponsored programs. It generally applies to things such as: weddings, dinner-dances, parties, outdoor social events and graduations.

G. **Diocesan Policy Covering Participation in Extracurricular Athletics**
- The Department for Catholic Schools requires proof of health insurance coverage for any student to participate in extracurricular athletics (does not include physical education class and recess.) Extracurricular athletics includes football, baseball, etc. Participation includes participating and travel to and from events.

- Coverage for accidents resulting from participation are excluded from the Protected Insurance Plan.

H. **Directors and Officers Coverage**
Provides liability coverage for parish advisory boards such as the finance council, pastoral council and parish related groups such as the Parent/Teachers Guild officers; etc.
2.14 FORM A AND FORM B PETITIONS

✓ Form A
In accordance with canons 1291 and 1292 of the Code of Canon Law and diocesan statute #2, the parish is required to have permission from the appropriate diocesan bodies before engaging in the following:

- enter into real property agreements
- borrow from the Deposit & Loan Program for real property
- market real property for sale
- purchase real property
- alienate parish property
- alter substantially parish real property

Permission is required to:
- lease
- market for sale
- sell
- purchase
- option
- accept
- license
- give right of way
- assign
- transfer
- barter
- donate
- raze
- alienate any ecclesiastical or real property

✓ Permission is obtained by submitting Form A for approval. A sample copy of Form A is found in Appendix V. An original Form A is to be submitted and is available from the Office of the diocesan General Secretary.

Glossary of Terms
A lienation: The conveyance to another party of property or the encumbrance of property (debt or lien) or the loss of any financial interest in the stable patrimony (real property, fixtures or personal property) of the parish, including demolition.

Real Property: All immovable property such as land and buildings, as well as improvements and fixtures attached to the land or buildings (e.g. fixed altars, plumbing, electrical fixtures, pews, etc.)

Sacred Goods: Personal property which has been designated for divine worship or a sacred purpose through dedication or a blessing (e.g., candlesticks, movable altars, chalices, statues);

Precious Goods: Objects of special worth which have artistic, cultural or historical value (e.g., murals, paintings)

Personal Property: Parish goods that can be moved (e.g., furniture, church furnishings or supplies). Personal property can be either sacred or profane and either precious or non-precious.

Operating Equipment: Either office equipment (e.g., copiers, computers, telephone systems) or motor vehicles (e.g., cars, vans, trucks).

Canonical Limitations: Sacred objects and sacred art cannot be disposed of, leased, or auctioned to private persons. These goods must be donated or transferred to other ecclesiastical institutions (e.g., parishes, chapels, and oratories).

Financial Limitations
1. Regardless of the cost or value, permission is required to lease, option, purchase, accept, license, assign, give right of way, transfer, barter, donate, or raze all real property.
2. Permission is required to dispose of sacred or precious goods in accord with the diocesan
Property Disposition Guidelines.

3. Permission is required to sell or dispose of non-precious or profane personal property of the parish which has an aggregate value in excess of $40,000.

4. The sale of normal operating equipment is exempt from the Form A process.

-form b-

In accordance with diocesan statutes the parish is required to have permission from the appropriate diocesan bodies to:

- expend $40,000 or more by the parish, school, cemetery and related organizations
- borrow from the Deposit & Loan Program for any purpose except real property transactions
- new construction, capital improvements, major alterations to facilities
- lease of personal property (anything other than land or buildings) from others
- purchase of equipment
- extraordinary operating expenditures.

Permission is obtained by submitting Form B for approval. A sample copy of Form B is found in Appendix V. An original Form B is to be submitted and is available from the Office of the diocesan General Secretary.

Form B is to be used for all requests to borrow from the Deposit & Loan Program except to borrow or expend funds in any amount for real property transactions. Approval for real property transactions is to be sought through use of Form A.

Form B requests in excess of $100,000 must be taken to the diocesan College of Consultors for recommendation to the diocesan Bishop. Requests in excess of $500,000 must also be taken to the diocesan Finance Council.

For new construction and major improvements or renovation, parishes are required to have at least 50% of the approved project budget plus one-half of any additional project contingency amount required by the Diocese. These funds must be on deposit in the Deposit & Loan Program before approval to commence construction will be granted. Only under extraordinary circumstances will exceptions to this policy be considered.

Regardless of the expenditure, all legal contracts must be prepared or reviewed by the diocesan Office for Legal Services.

Glossary of Terms

Personal Property: Parish goods that can be moved (e.g., furniture, church furnishings, or supplies).

Operating Equipment: Either office equipment (e.g., copiers, computers, telephone systems) or motor vehicles (e.g., cars, vans, trucks).

Extraordinary Operating: Those which are not recurring (e.g., repair of a roof, replacement of a sidewalk).

Financial Limitations

1. Permission is required when the aggregate of cost, either through a single payment or several payments, is in excess of $40,000.

2. Permission is required when the cost of a project, taken as a whole, is in excess of $40,000.

3. Permission is required when the leasing of personal property or operating equipment from others has an aggregate cost in excess of $40,000 over the life of the lease.
2.15 **Borrowing for Operations/Capital Improvements**

- At no time may the parish borrow from individuals, banks or other entities. The parish may only borrow from the Deposit & Loan Program. Only the parish may initiate the loan. Parish programs (school, cemetery, etc.) and related organizations may not borrow. All borrowing requires Form A or Form B approval. Refer to Appendix V.

- Routine borrowing for operations is not permissible except under certain emergency circumstances. Leasing is a form of borrowing which is permitted but caution is urged since the interest on the lease may be greater than that charged by the Deposit & Loan Program. Borrowing from the D&L Program should be looked at before entering into a leasing agreement (leasing vehicles, equipment, etc.). Borrowing for operations requires Form B approval.

- Mandatory borrowing from the D&L Program may be required if the parish is past due in meeting its diocesan obligations through December 31. Mandatory borrowing may require a follow-up meeting with the diocesan General Secretary and staff regarding the financial status of the parish.

- Borrowing for capital expenditures may require Form A or Form B approval. Form A approval is required for borrowing to purchase real property. Form B approval is required for borrowing to pay for any improvements or alterations to facilities or purchase of equipment costing $40,000 or more.

- The steps to initiate borrowing require that a Form A or Form B be completed, signed by the pastor and parish finance council and submitted to the diocesan General Secretary for approval. Depending on circumstances and the amount, the loan may also require approval by the diocesan priests council and the diocesan consultors.

- When the parish is notified of the approval, the pastor, business manager or bookkeeper may request the withdrawal of funds as needed from the D&L Program. The Form B approval number must be referred to in the request, which can be verbal or in writing.

- For capital programs costing in excess of $500,000, the Deposit & Loan Program will make payment from the loan direct to the vendor. Refer to the Fixed Assets section of this manual on capital programs for details.

- Depending on the nature and size of the loan, a fixed principal repayment schedule will be established. Interest is calculated monthly and is due quarterly. The parish will receive loan statements indicating the outstanding balance and interest due. The interest expense will be booked monthly in the parish accounting system.

2.16 **Loans to Individuals, Non-Parish Organizations or Other Entities**

- Under no circumstances may the parish, its programs or related organizations make a loan of money or property to any individual, non-parish organization or any other entity.

- A payroll advance to an employee is permitted provided repayment through payroll deduction is made in the following pay period, otherwise the advance becomes a loan which is not permitted.
2.17 **Tax Related Issues**

2.17.A **Section 501(c)(3) Tax Exemption Status**
- The parish and its programs are exempt from Federal and state income tax and Federal and state unemployment tax (see section 2.17.C) under Section 501(c)(3) of the Internal Revenue Code. This exemption status allows donors to deduct, for Federal income tax calculation and gift and estate tax purposes, contributions made to the parish and its programs.

- The parish and its programs are covered by the Group Ruling issued annually by the Internal Revenue Service to Catholic organizations listed in the most recent annual edition of the Official Catholic Directory (Kenedy Directory).

- If the parish or its programs are unable to provide proof of its 501(c)(3) status, contact the diocesan Office for Financial Services for the appropriate documents stating the parish is covered under the Group Ruling.

2.17.B **Federal Employer Identification Number (EIN)**
- The parish is to have a Federal Employer Identification Number. All parish programs, (school, cemetery, etc.) and all related organizations are to use the parish's EIN on all bank accounts. At no time should these organizations have their own numbers nor are they to use the diocesan EIN. Regional schools (jointures) are to have their own EIN and are not to use subsidizing/participating parishes numbers. Questions regarding obtaining a Federal Employer Identification Number should be directed to the diocesan Office for Financial Services.

2.17.C **Pennsylvania State Unemployment Program**
- Participation in the Pennsylvania State Unemployment Program was mandated by the Diocesan Bishop effective January 1, 1995. It provides unemployment coverage for all lay employees of the parish and its programs (school, cemetery, etc.)

- The unemployment program funding consists of two parts: The employer contribution and the employee deduction. These are described below.

- Employer Contribution: These rates are determined based on program operations. The charge is payable to the Pennsylvania Catholic Conference and is billed in two installments by the PCC.

- Employee Deduction: An amount is withheld from the employee's payroll check based on the rate determined by the State. Prior to January 1, 2005, the amount withheld is to be forwarded to the State quarterly using PA Form UC-2, Employer's Report for Unemployment Compensation, provided by the State. After January 1, 2005, the filings will be handled by the payroll processing service.

- Reminder: At the time an employee terminates, the Notice of Employee Separation Form in Appendix J must be completed. Refer any questions to the diocesan Office for Insurance/Employee Benefits.
2.17.D  Sales Tax and Exemption Number

- The parish, its programs and related organizations are exempt from paying sales tax on the purchase of most goods and services. Parish programs and related organizations (including the school) are to use the parish’s sales tax exemption number. The exemption number is prefixed by the number 75. The exemption renewal will be done by the Pennsylvania Catholic Conference (PCC) on behalf of the parishes in the diocese. Regional schools (jointures) are to have their own sales tax exemption number and are not to use the subsidizing parishes numbers. The “Sales and Use Tax Exemption Certificate State Form Rev-1220” is to be provided to vendors when requested to document tax-exempt status.

- The following purchases do not qualify for exemption from sales tax: sales and services on purchases of materials, supplies or equipment used in the construction, reconstruction, remodeling, repair or maintenance of real estate, with exception of materials and supplies used in the routine maintenance of real estate. The exemption does not apply to the purchase of or rental of equipment used in performing routine maintenance of real estate, nor does the exemption apply to purchases for use in an unrelated trade or business.

2.17.E  Collecting and Remitting Sales Tax

- Sales of certain items by parishes and schools during events, fund raisers, etc. may be subject to state sales tax. Normally the sales tax should be collected and paid by the vendor or company through whom the parish conducts the event or fundraiser. The parish is discouraged from participating in events in which it must register with the state to collect and remit sales tax.

Sales exempt from tax are as follows:
- Religious items (specific items exempted by the state) used for worship or prayer.
- Isolated sales (no more than three sale periods or no more than seven total days per year) are not subject to sales tax.

2.17.F  Unrelated Business Income Tax

- The parish, its programs and related organizations are not permitted to engage in activities unrelated to its purpose as a religious organization or religious educational institution without permission of the diocesan General Secretary. Certain activities though may generate unrelated business income and subject the parish to unrelated business income tax and the requirement to file Federal Form 990-T. The diocesan Office for Legal Services should be contacted before engaging in any activity that could be construed as unrelated, such as catering, or the rental of tax exempt property to a profit oriented business. If the workers for an activity, event, fundraiser, etc. are compensated, the activity could be considered as unrelated business and endanger the tax-exempt status of the parish.

The following situations would not be subject to unrelated business income tax when:
- The work is conducted primarily by volunteers, i.e., without compensation.
- The trade or business is conducted primarily for the convenience of students, employees, etc. and is not open to the general public.
- The trade or business involves primarily the sale of donated items, i.e., items received as gifts or contributions.
Section 513 of the Internal Revenue Code defines unrelated business income as “any trade or business the conduct of which is not substantially related to the exercise or performance by the organization of its charitable, educational, religious or other purpose or functions forming the basis for its exemption under Section 501 IRS.” Unrelated business taxable income is further defined as gross income derived by any organization from any unrelated trade or business carried on by it, less allocable deductions directly connected with the carrying on of such trade or business.

2.17.G Real Estate Tax

Generally church buildings, school buildings, convent buildings (if the school is open) and the related land these buildings occupy are exempt from property tax. Parking lots, unless designated as a school playground, rental property, vacant land, stand alone rectories or a portion of the building used as a rectory, stand alone social halls and convents with no school and used as rental property are generally taxable. The tax is based on the assessed value assigned by the county taxing district. Any questions regarding the tax status or assessed value of property should be directed to the diocesan Office for Legal Services.

2.17.H Pittsburgh Business Privilege Tax

The parish, its programs and related organizations are exempt from the Pittsburgh Business Privilege Tax.
2.18 Programs, Organizations and Other Funds

2.18.A Elementary School Operation

- The elementary school is a program of the parish and, therefore, must comply with all financial policies and procedures in this manual. The operation of the elementary school is under the jurisdiction of the diocesan Secretariat for Education and the Department for Catholic Schools. Refer to the policies and procedures issued by that secretariat for detailed information and guidelines.

2.18.B Regional School Participation (Jointure)

- Parish participation in a regional school is governed by the regional school agreement approved by the Department for Catholic Schools. The regional school is required to comply with the financial policies and procedure in this manual.

2.18.C Pre-School, Extended Care and Kindergarten Programs

- The pre-school, extended care and kindergarten programs are programs of the parish or school and must comply with the financial policies and procedures in this manual. The operation of these programs is under the jurisdiction of the diocesan Secretariat for Education and the Department for Catholic Schools. Refer to the policies and procedures issued by the Education Secretariat for detailed information and guidelines.

- If the parish operates an elementary school and these programs are considered an extension of the school operation under the supervision of the school principal, the income and cost to operate these programs must be included in the school accounting system. If operated by the parish, the appropriate parish accounts must be used. The income is not assessable for Parish Share.

- If these activities exist at a parish or school, but are owned and operated by independent parties in leased parish/school space, the income and expense activity would not appear in the financial reports of the parish or school. Refer to the rental/lease section of this manual for additional information.

2.18.D Cemetery Operation

- The cemetery operation is a program of the parish and must follow the financial policies and procedures in this manual. There are also specific policies and procedures for parish cemetery operation and perpetual care funding that are issued and administered through the Parish Cemetery Services Office of The Catholic Cemeteries Association. These policies and procedures can be obtained by contacting that office.

- The parish is responsible for funding the cemetery operation when this program does not generate sufficient operating funds or does not have adequate funding from perpetual care reserves. A periodic collection may be taken in support of the cemetery operation when insufficient cemetery funds are not available. This collection is not assessable for Parish Share. Refer to the Accounting/Bookkeeping section of this manual for handling collections.

- Cemeteries are required by the Diocese to maintain adequate perpetual care funds. The necessary level of perpetual care funds is determined in consultation with the Parish Cemetery
Services Office. Cemeteries may only invest perpetual care funds in the Catholic Institute Common Fund or the Deposit & Loan Program. Perpetual care funds and income earned may not be withdrawn until the perpetual care funding requirements have been met.

- The parish cemetery must follow the accounting system in this manual.

### 2.18.E Parish Related Organizations

- All parish and school financial policies and procedures also apply to any related organizations. A related organization functions for the benefit of the parish or a program of the parish, such as the school. The organization operates with the permission of the pastor and the pastor has authority to disband the organization. The organization generally carries the name of the parish and is made up of parishioners. The organization may raise money for the general support of the parish, for student activities or for the organization's social activities. The organization uses the parish federal identification number, sales tax number, and draws its status from its relationship to the parish. The organization may have officers, a charter and by-laws provided they are not in conflict with the parish's mission. Examples of parish related organizations are the Christian Mothers, Ladies Guild, Ladies of Charity, Parent/Teacher Guild (PTG), Men's Club, Usher's Club, Holy Name Society, 300 Club, 250 Club, Food Bank, Rosary Society, Youth Group and Senior Citizens Groups.

- The financial activity of these organizations is to be monitored by the pastor. All funds of the organization are to be kept in proper order by the officers of the organization. The parish finance council is responsible to review the financial activity of the organization periodically during the fiscal year. A financial report is to be provided by the organization to the pastor annually.

- Parish related organizations are subject to the same internal control procedures and documentation requirements noted in the appropriate sections of this manual. Bank statements for all organizations are to be mailed directly to the parish. Parish administrative personnel are to open and review the bank statements before they are given to the organization's treasurer. The pastor must be a signatory on all accounts, although he need not sign checks. Copies of the signature cards are to be on file in the parish office.

- The pastor must approve all fundraising programs. The organization is subject to the diocesan fundraising guidelines noted in section 2.09 of this manual. The net profit from fund-raising activities raised for the benefit of the parish is to be transferred to the parish or school before the end of the fiscal year (June 30) in which the funds were raised.

- Any expenditure by an organization for the benefit of the parish or school must be recorded in the parish or school financial statement along with the related receipt. For recordkeeping it is preferable that the organization transfer the monies to the parish or the school as a donation. The expenditure of the funds would then be made from the parish or school checking account and charged to the appropriate expense code. If the organization paid the expenditure directly, the parish or school must record the value of the transaction by journal entry on the financial statement to the appropriate income and expense categories. All capital expenditures, including the purchase of equipment, are to be recorded on the parish financial statement, not the school.

- Organizations may keep in their checking account only those funds needed to meet normal operating expenses. The pastor/administrator may authorize the organization to accumulate in
the checking account a reasonable amount of excess funds for their own activities, i.e., for a special trip or event, but not for parish operating or capital purposes. All other excess funds are to be donated to the parish by the end of the fiscal year. The organizations may not invest in outside institutions nor purchase investment securities (certificates of deposit, money market funds, etc.).

- Organizations are not permitted to give gifts of more than a nominal amount to any individual. The gift cannot be taken from the operating funds of the organization but must be raised separately through personal donations for that specific purpose.

**Non-Related Organizations**
- There are organizations that have an association with the parish but are not parish organizations. These organizations are loosely identified with the parish, but serve a specific unrelated purpose. A non-related organization does not use the parish federal identification number or sales tax exemption number, but instead has been granted its own tax status by the government. The organization does not derive its tax status from association with the parish. For this organization to use parish facilities, it must comply with the requirements for outside groups regarding insurance coverage, etc.

- An organization can be attached to the parish but not be an organization of the parish. This is referred to as a **PIOUS ASSOCIATION**. The Saint Vincent de Paul Society is an example. In the Memorandum of Understanding between the Diocese and the St. Vincent de Paul Society, the parish conference, even though it may use the parish name, is not a parish organization. The St. Vincent de Paul Society is a Pious Association of the Christian Faithful established and approved by the Apostolic See. The appropriate statutes which govern the international, national and diocesan structures have been approved and are governed by the Holy See. The Society works for the spiritual and corporal necessities of the destitute and membership consists of laypersons. The role of the pastor or parochial vicar or other members of the parish staff representing the parish is to provide spiritual support. Refer to Appendix W for more information on the relationship of the Saint Vincent de Paul Society to the parish.

- An organization can be sponsored by the parish but not be an organization of the parish. An example is the various scouting groups which have their own Federal identification number.

**2.18.F Other Worshiping Communities Within Or Assigned To A Parish**
- Certain nationalities and groups called communities are permitted by the Diocese to worship in their language and hold social functions. These communities are listed below:
  - Tridentine Mass (Latin)
  - Vietnamese Community
  - Hispanic (Latino) Community
  - Korean Community
  - Persons with Hearing Impairment

- The community is assigned to a sponsoring parish and is considered parishioners of the parish (except the Tridentine Mass). One or more chaplains may be assigned to the community even though the chaplain may not reside at the parish. The community may have a council headed by a president.
Applicable Financial Policies

Communities are to follow the policies and procedures in this manual as they apply to parishes. In addition there are some specific guidelines that must be followed by the parish and the community:

1. The offertory collections are deposited in the operating account of the sponsoring parish. The offertory is to be collected, counted, deposited and posted using the same procedures used for all other parish collections. Specially marked envelopes are to be used to identify the community offerings. The offertory collection is non-assessable income to the parish (coded to 4095 - Other Collections) as it is considered a reimbursement to the parish for the costs incurred by the community. The parish must advise the diocesan Financial Services Office regarding this coding to be exempt from Parish Share.

2. All operating expenses (salaries, books, etc.) for the community are paid from the main operating account of the sponsoring parish and charged to the appropriate operating expense accounts.

3. The community may have a social account like any other parish organization. The pastor of the sponsoring parish and the head of the community are to be signers on the account. The community may send funds overseas as long as they are meeting their local financial obligations. All financial records are to be maintained in English.

4. The chaplain is not to be involved in the finances of the community.

5. The children of the members of the community may attend the catholic school of their choice and are to be charged the catholic tuition rate.

2.18.G Mass Stipend Funds

Mass stipends are offerings from the faithful to the priest who will celebrate the Mass. Mass stipends received by the parish do not become assets of the parish, but rather are held in trust by the parish for transfer to the priest when the Mass intention is satisfied. In accord with diocesan statutes and universal law, Mass stipends are not the property of the parish, the priest or the religious community.

- The proper recording of Mass stipends is important. The parish must maintain a permanent Mass book bound with consecutively numbered pages. Both the yearly and the permanent Mass books are to be kept on file permanently. Unsatisfied Mass intentions are to be counted and compared to the Mass stipend funds on hand at least semi-annually.

- It is the responsibility of the pastor to see that Masses are said at the parish. The number of unsatisfied Mass intentions on hand should not be in excess of the number of Masses that can be said within a year. Excess Mass intentions are to be sent to the diocesan Missions Office.

- No more than one Mass intention can be accepted by a priest per day. Only one Mass intention can be assigned per Mass. A Plurintentional Mass (Mass with more than one offering) celebrated by one priest is not permitted in this Diocese.
Binated and trinated stipends (when a priest celebrates more than one Mass for that day's liturgy) have been designated by the bishop to be promptly remitted to the diocesan Office for Financial Services for support of the seminary program. The check is to be payable to the Diocese of Pittsburgh.

Accurate accounting for the receipts and disbursements of Masses is necessary. A Mass stipend interest bearing checking account is to be maintained separate from the parish checking account and used exclusively for Mass stipend deposits and disbursements. Mass stipends are to be paid by check to the priest at the approved remuneration amount or a lesser amount if a lesser amount has been accepted. Honorarium stipends paid to visiting priests are to be paid from the parish checking account and the Mass intention from the Mass account. Cash received for Masses should be deposited weekly and not used to pay the Mass stipend in cash. In addition to the checking account, money not immediately needed to satisfy Mass intentions may be kept in a Deposit & Loan Program savings account. Interest earned is to be withdrawn annually and distributed "in keeping with charity." The phrase "in keeping with charity" means that surplus funds, excluding unremitted binations, must be used by an organization or agency which ministers to the needs of the poor.

Cash received for a Mass offering in excess of the $10 stipend is to be deposited in the parish operating account and recorded as account number code 4205.095 - General Donation - Other. The payment to the organist, honoraria for visiting clergy, etc. is to be paid from the parish operating account and not the Mass Stipend account. The only expenditures from the Mass account are the stipend paid the priest, binated and trinated Masses paid to the Diocese, and disbursements of excess funds in keeping with charity. The Mass account(s) must always contain sufficient funds to satisfy the Mass intention obligations. These accounts are subject to audit.

Mass offerings cannot be used as a means of fundraising regardless of the worthiness of the cause.

2.18.H Tragedy / Illness Funds

The parish is not to be the trustee of funds accumulated for an individual(s) who incurred a tragedy or major illness. Situations sometime arise where a parishioner or member of the community is the victim of a disaster such as a fire or is in need of extraordinary medical expenses such as an organ transplant. Parishes have been approached to set up funds to assist the person involved. While it is laudable to offer assistance to one's parish family member or neighbor, under no circumstances can the parish be the agency which sets up an account for such an individual or is the recipient of funds which are designated solely for the benefit of such person or persons. When occasions like this arise the proper organization to house such an account is the local banking institution which can do so by using the tax identification number of the person or persons who are going to be the recipient of funds. The parish cannot create such a fund. At no time may the parish federal identification number be used.

No individual, group of individuals or specific cause as noted above may personally gain from the proceeds of any fundraising programs sponsored by the parish or related organizations.

The parish may not take a special collection for an individual or cause without the permission of the diocesan General Secretary.
2.19 Tuition Billing and Collection

- The proper administration of the tuition billing and collection procedures is vital to the financial operation of the school since tuition is a primary source of school income.

Setting Tuition Rates
The School Funding Formula requires that 60% of the school cost be paid by tuition. Refer to the manual on Policies for Financing Elementary Schools. The tuition rate should include the entire amount required to be paid by the parents/guardians. It is against diocesan policy to have side agreements requiring additional payment if the parents/guardians do not participate in fundraising events. Parents/guardians who work at fundraising events should not receive tuition credit for doing so. This would constitute unreported compensation to the parents/guardians.

Tuition Payment Plans
Various tuition payment plans are available to allow parents/guardians flexibility in meeting the tuition cost. Payment plans can range from paid-in-full at the beginning of the year to a quarterly or ten-month payment plan. Schools may use an outside service to collect tuition with the income being transferred electronically to the school on a periodic basis.

Tuition Billing Methods
Tuition may be billed via the use of coupon books that require monthly payments, periodic billings sent through the mail, or automated withdrawals from a checking account.

Types of Receipts
Tuition payments may be received by the school in the form of cash paid in person, check received through the mail or electronic transfer direct to the school operating account. Procedures should be in place to safeguard tuition receipts as described in the “Internal Control Considerations - Control Over Receipts” section of this manual. Tuition paid in cash should be documented by the issuance of a two-part receipt form with one copy given to the parent/guardian and the other kept by the school. Tuition collection reports provided by an outside collection service are to be kept on file to support the amount transferred to the school.

Individual Tuition Records
A summary of tuition billed, collected (including financial aid/grants) and the remaining outstanding balance for each student/family is to be maintained either through the use of a computer program or a manual record card. Each tuition transaction is to be separately posted to the appropriate individual tuition record.

Tuition Control Account
The daily postings to the individual tuition records are to be summarized using a manual tuition control account as detailed in Appendix Y. The individual records are to be compared to the control account on a monthly basis to ensure that they are in balance.

Confirming Tuition Records
Tuition statements are to be sent to all parents/guardians either quarterly or at least at year-end to confirm the amount billed, amount paid, types of payments (cash, check, tuition aid, etc.) and any balance remaining.
Delinquent Tuition
Each school should have a written policy regarding delinquent tuition in conformity with any specific policies set forth by the Department for Catholic Schools (i.e. report cards may be withheld, students not permitted to participate in extracurricular activities, or the student may not be permitted to enroll in a subsequent year for failure to pay tuition.) The use of a collection agency or similar tactics is not permitted.

2.20 Parish Annual Financial Report

- Parishes are required to publish the annual financial report of the parish, school and cemetery where applicable. A copy of the published annual financial report distributed to parishioners is to be submitted to the diocesan General Secretary no later than October 31 after the close of the fiscal year.

- Distribution of the annual financial report to parishioners is important from the standpoint of financial accountability. The annual report is the primary means by which the parishioners are informed as to how their donations and profits from fundraising were accounted for and used by the parish. By submitting a copy of the distributed report to the diocesan General Secretary, the parish is providing confirmation it is aware of and in compliance with the requirement to distribute the report. See Appendix X for more information.

2.21 Parish Financial Audit

- A parish financial audit (review) is required by the Diocese of Pittsburgh and is conducted by the diocesan Office for the Auditors/Analysts. The purpose of an audit is to assist the pastor in fulfilling his financial responsibilities and to ensure that the parish is following the requirements of civil laws and diocesan policies and procedures. The review is not designed to fulfill the requirements of a financial audit in accordance with generally accepted auditing standards. The scope of the audit includes the parish, school, cemetery and related organizations.

- The pastor will be notified by letter from the diocesan General Secretary or other appropriate diocesan personnel when an audit is scheduled and the financial records are to be made available for review. The audit is conducted periodically on a routine basis, following a pastor change, or by special request of the diocesan General Secretary.

- The auditor will review all financial records of the parish and its programs (school, cemetery, etc.) and all parish affiliated organizations. The financial records shall include all bank statements, cancelled checks, checkbooks, accounting program data, contribution records, Mass Stipend records, etc. as well as other non-financial records such as bulletins, enrollment information, computer files/programs, etc. The auditor is to have access to any records deemed necessary to complete the audit. The auditor may request the pastor to authorize the auditor to obtain missing information or records directly from financial institutions. The parish bears the cost to obtain these documents.

- During or at the conclusion of the audit, the findings will be discussed with the pastor and/or appropriate staff personnel. The purpose of the exit interview is to convey the information that will be included in the audit report, discuss the recommendations that address the audit exceptions and to answer any questions related to the audit or other financial matters. If the exit interview is not conducted during the audit, it will be conducted during a subsequent telephone call or meeting.
Unreported or improperly reported receipts or expenditures noted during the audit will be summarized and recorded or corrected by adjusting journal entry. When applicable, an unreported income assessment or credit due will be calculated. Interest will be applied to the assessment, prorated on a monthly basis at the annual rate equal to the Deposit & Loan Program loan rate at the time of the assessment.

The audit recommendations are issued to the diocesan General Secretary and to the pastor. The pastor should share them with the appropriate staff and the finance council and corrections implemented where needed. The pastor may contact the auditor if he feels the need to discuss any concerns. The pastor should feel free to request assistance from diocesan staff to implement the recommendations.

2.22 Record Retention Schedule

Responsible parish management dictates that parishes, their programs and related organizations maintain various records for a required time period. In some cases parishes are subject to certain legal requirements to retain records of payroll and other financial activities.

Parishes may vary in their record-keeping requirements and in the space they can devote to storing records. Pastors may find the specific circumstances at the parish dictate that certain records should be retained for longer periods of time, or that records not discussed here need to be on file. They should consult with the diocesan Archives and Record Center.

Financial records, such as bank statements, cancelled checks, check stubs, invoices, etc., are to be kept on file for a required retention period. Refer to the record retention schedule in Appendix AA.
3.0 Diocesan Programs, Offices and Related Organizations

The Diocese of Pittsburgh through its programs, offices and related organizations provides administrative support to the parish, its programs and related organizations. Listed in this section is a brief description of these programs and diocesan related entities.

3.01 Deposit & Loan Program

- The Deposit & Loan Program was established to serve two primary functions:
  1. to enable parishes to internally finance all of their capital requirements.
  2. to serve as a short-term pooled investment vehicle for parish funds to improve return.

- Parishes and their programs and related organizations are required to deposit excess monies with the Program. Refer to the Savings and Investments section of this manual. Funds placed with the Program are used to provide low interest loans to parishes for major maintenance, renovation, new-building and, under certain circumstances, emergency operational needs. At the parish level only parishes may apply for borrowing (not parish programs or related organizations) and the Forms A & B procedures must be followed. The Program is administered by diocesan staff on behalf of the parishes. Interest paid to depositors is not assessable for Parish Share.

3.02 Common Fund

- The Common Fund was established to serve as the long-term investment vehicle for parishes and parish cemeteries. The Common Fund operates similar to a mutual fund; income distributions are made semi-annually. The Fund serves primarily as the repository for cemetery perpetual care funds, parish endowments and certain institutional reserve funds. Parishes are generally discouraged from investing their excess operating funds other than cemetery perpetual care funds in the Common Fund. Common Fund investments include cash, cash equivalents, equity and fixed-income securities. The investment portfolio composition is based upon the asset allocation and other requirements set forth in the diocesan investment policy and guidelines. Fund assets are managed by outside professional investment managers. These funds are overseen by the diocesan Finance Council and its sub-committee, the Investment Committee.

3.03 Lay Employee Pension Program

- The Lay Employee Pension Program is a multi-employer plan that includes the Diocese and its programs, parishes and certain other participating religious organizations. The plan is a defined benefit retirement plan for all lay employees who work a minimum of 1,000 hours per year for their respective employer. Benefits begin to accrue after attainment of 21 years of age and completion of one year of service, or, under certain circumstances, completion of five years of service. Refer to the information provided by the diocesan Insurance/Employee Benefits Office for details. The plan assets are held in an irrevocable trust, which is administered by the Catholic Institute of Pittsburgh, Inc.

3.04 Priests’ Benefit Plan Program

- The Priests’ Benefit Plan program is a retirement plan for diocesan priests. The plan is a
defined benefit plan administered by the Priests’ Benefit Plan Board. The assets are held in an
irrevocable Trust: Catholic Institute of Pittsburgh, Inc. serves as trustee. Contributions to the
plan are made by the parishes and diocesan agencies on behalf of the priests assigned to them.
Matters regarding participation are handled through the diocesan Clergy Personnel Office.

3.05 **Diocese of Pittsburgh Foundation**

- The Catholic Diocese of Pittsburgh Foundation was created for the purpose of establishing
a permanent endowment fund to provide operational support for the educational, social and pastoral programs of the Diocese. Within the Foundation is the Bishop’s Education Fund that provides scholarship aid to needy students through the diocesan Secretariat for Education. The diocesan Foundation is administered through the diocesan Office for Stewardship and Development.

3.06 **Office for Stewardship and Development**

- The diocesan Office for Stewardship and Development provides a variety of services in support of the Diocese and to parishes with respect to revenue generation. This includes advice on conducting the Parish Share Program Campaign, fundraising campaigns, offertory enhancement, stewardship programs and the Charitable Gift Annuity Program explained elsewhere in this manual. The Office provides planned giving/gift seminars and workshops at the parish with expert speakers in the field of estate planning and preparation of wills. The Office is also knowledgeable on ways to approach parishioners in regard to charitable gifts, such as wills, trusts, endowments, life-income plans and estate planning. For more information, contact the Office for Stewardship and Development.

3.07 **Office for Insurance / Employee Benefits**

- The Office for Insurance/Employee Benefits administers the health, employee benefit and property, casualty, and liability insurance programs, which serve the diocese, parishes and the other participating organizations. Central administration of these programs allows the diocese and parishes to take advantage of group purchasing and thereby provide overall cost savings and program enhancement, which would not otherwise be available to smaller groups or individual purchasers.

3.08 **Centralized Payroll System**

- The Centralized Payroll System is administered by the Office for Insurance/Employee Benefits on behalf of parishes, parish programs, the diocese and other participating organizations. The Payroll System administers the processing and the related tax reporting and compliance requirements. Certain employee data, wage/salary notes and timekeeping information is furnished by participating employers to the Centralized Payroll System. A third party (outside service) oversees the payroll computation, check and payroll register preparation, and prepares, files and pays all of the associated and necessary federal, state and local tax returns and reporting on behalf of the all participating employers.

3.09 **Office for Property Planning and Development**

- The Office for Property, Planning and Development serves the diocese and parishes as a resource for real estate, construction and maintenance issues. It is responsible to advise parishes
on major capital improvements and building programs, to follow all work related to Form As and Bs, to follow and work with parishes on insurance losses and loss control visits, and to offer assistance, consultative advice, and work inspection if requested for small projects under the Form B approval threshold. It is responsible for providing oversight on property administration, purchasing and disposition. This office also oversees the diocesan Asbestos Inspection Program as mandated by PA law for schools.

3.10 **Office for Legal Services**

- The Office for Legal Services represents and advises the diocese and parishes on a variety of legal matters. This office negotiates sales agreements for the purchase or sale of parish property, prepares or reviews leases and license agreements for the same, and prepares all deeds for the sale of parish property. The office also prepares or reviews all contracts for construction, demolition, asbestos abatement and significant purchases of goods and services.

3.11 **Office for Financial Services**

- The Office for Financial Services oversees the processing of the receipts, disbursements and investment of funds for the Central Administration operation and the various funds of the Diocese and Catholic Institute. The office is also responsible for the centralized processing of the parish, school, and cemetery accounting programs.

3.12 **Office for the Auditors/Analysts**

- The diocesan audit staff is under the direction of the diocesan Chief Financial Officer. Audits are conducted at all parishes, schools, cemeteries and other institutions on a routine basis. Information generated from these audits is furnished to the diocesan General Secretary.

3.13 **Missions Office**

*(Society for the Propagation of the Faith)*

- The Missions Office operates as a program of the diocese to provide missionary support locally, nationally, throughout the world and to the Society for the Propagation of the Faith. The Society is the organization that oversees the operation of missions around the world. Funds donated are handled by this office and are forwarded to the appropriate national body.

- The Missions Office also provides support to the diocesan mission in Chimbote, Peru through the Chimbote Foundation.

3.14 **Parish Cemetery Services Department**

- The Parish Cemetery Services Department is part of the Catholic Cemeteries Association. It is assigned responsibility to supervise and monitor parish cemeteries. Its major functions are to work with parishes to:
  - establish effective administrative documents and cemetery operations procedures applied uniformly in all parish cemeteries;
  - determine an adequate perpetual care fund for the future care of the cemetery;  
  - provide support to the parish on legal and contractual matters relative to cemetery management;  
  - assist the parish cemetery in becoming financially self-sufficient.
3.15 **Other Diocesan Offices, Programs and Corporations**

- There are various other diocesan offices and programs that offer and provide services to the parish. Refer to the Diocese of Pittsburgh Office Directory for further information regarding these activities.

3.16 **Diocesan Website**

- The Diocese has a website on the Internet at www.diopitt.org. When issues concerning the Office for Financial Services and Quicken arise, updates and instructions will be posted to the web site that can be viewed or files downloaded to your computer. Visit this site monthly. There is other useful information also available.
The Parish Accounting Program is designed to aid pastors and bookkeepers in applying accounting principles and procedures under a uniform accounting system throughout the parishes of the Diocese of Pittsburgh. This section of the Financial Administration Manual contains the parish account number codes, a description of these codes, bookkeeping procedures to be followed and sample financial reports that will be prepared by the diocesan Office for Financial Services and sent to the pastor monthly. Participation in the Parish Accounting Program by all parishes is mandatory.

The Parish Accounting Program establishes the framework for a budgetary system to aid in determining revenue needs, and controlling costs. It also reduces the accounting workload at the parish as a result of transferring the routine bookkeeping and statement preparation to automated processing through the diocesan Office for Financial Services. It also benefits the pastor/administrator and the finance council in the management of parish operations by providing monthly financial reports and utilization of a uniform chart of accounts and accompanying account descriptions to allow parishes to facilitate comparisons of operating results with other parishes.

The basic bookkeeping of recording deposits and issuing checks will be done at the parish using the Quicken Basic software program. It is recommended that Quicken prepared checks be used rather than manually preparing checks, to save time and increase accuracy. The recorded information is sent monthly to the diocesan Office for Financial Services by e-mail or disk. The data will be processed and a financial statement prepared and forwarded to the parish each month. Budget information can also be prepared using Quicken and will be reflected on the monthly financial statement for comparison to actual.

All parish checking accounts are to be included in the system with the exception of the following:

- Stipend Account - do not include.
- School Account - has been included on the School Accounting System.
- Parish Organization Accounts - do not include.
- Entertainment Accounts — includes social, bingo, festival and other activities accounts. Exclusion of these accounts from the system remains at the pastor’s option. If excluded, the “net profit” from these activities must be transferred to the parish operating account and reported within the current fiscal year.

The bookkeeping procedures are described in Section 7.0 of the manual and may require future additions and revisions. Notice of such changes will be sent to the parishes with instructions for updating the manual. Bookkeeping procedures for the Quicken software program are contained in Section 8.0.
### Parish Account Number Codes

#### Codes

<table>
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<th>Code</th>
<th>Description</th>
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<td>INVESTMENTS</td>
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<td>LAND</td>
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<td>1500</td>
<td>BUILDINGS</td>
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<td>TRANSFER &amp; EXCHANGE</td>
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<td>DONATIONS &amp; BEQUESTS</td>
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<td>GENERAL FUNDRAISING</td>
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<td>8100</td>
<td>PARISH SHARE PROGRAM</td>
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<td>DIOCESAN &amp; NON-DIOCESAN COLLECTIONS</td>
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<td>9500</td>
<td>SALE OF ASSETS &amp; INSURANCE SETTLEMENTS</td>
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ASSET CODES

CASH
1001 Cash
  .01 - Cash Account 1: ___________________
  .02 - Cash Account 2: ___________________
  .03 - Cash Account 3: ___________________
  .04 - Cash Account 4: ___________________
  .05 - Cash Account 5: ___________________
  .50 - Petty Cash
  .90 - Cash on Hand

NOTE: Additional Cash Accounts can be included by assigning sequential numbers beginning with .06 through .49.

ACCOUNTS RECEIVABLE
1105 Employee Advances Receivable
1110 Organizations Advances Receivable (Must Sub-code)
  001 - Bingo Advances Receivable
  003 - Festival Advances Receivable
  005 - Merchandise Discount Program Advances Receivable
  095 - Other Organization Advances Receivable
1150 Mortgage Principal Receivable
1175 High-Rise Project Receivable
1180 Cemetery Receivable
1195 Other Accounts Receivable

INVESTMENTS
1305 Deposit & Loan Program (Must Sub-code)
  000 - Operating Fund
  005 - Building Fund
  010 - Debt Reduction Fund
  015 - Capital Improvement Fund
  020 - Organ Fund
  025 - Tuition Assistance Fund
  035 - Preschool Fund
  045 - Development / Fundraising Fund
  050 - PSP Fund
  055 - Prepaid PSP Fund
  060 - Endowment Fund
  200 - Restricted Fund
1310 Savings Accounts
1370 Parish Endowment Investment
1395 Other Investments

BUILDINGS
1505 Church Building & Fixtures
1510 Rectory Building & Fixtures
1515 Activity / Religious Education Building & Fixtures
1520 Rental Property Building & Fixtures
1525 School Building & Fixtures
1530 Faculty Residence Building & Fixtures
1595 Other Buildings & Fixtures
1599 Construction in Progress

NOTE: Record the sale of buildings and fixtures in account code 9550. Notify the diocesan Office for Financial Services to remove the original cost of the buildings and fixtures sold from the appropriate asset account.

FURNISHINGS / EQUIPMENT / VEHICLES ($4,000 or More)
1605 Church Furnishings & Equipment
1610 Rectory Furnishings & Equipment
1615 Activity / Religious Education Building Furnishings & Equipment
1620 Rental Property Furnishings & Equipment
1625 School Furnishings & Equipment
1630 Faculty Residence Furnishings & Equipment
1635 Vehicles (Optional to Sub-code)
  500 - Liturgical Program
  520 - Administration
  530 - Maintenance
  600 - Religious Education Program
  610 - Youth Ministry Program
  620 - Adult Education Program
  630 - Social Service Program
  640 - Senior Citizen Program
  995 - Other Vehicles
1695 Other Buildings Furnishings & Equipment

NOTE: Record the sale of furnishings, equipment and vehicles in account code 9550. Notify the diocesan Office for Financial Services to remove the original cost of the furnishings, equipment and vehicles sold from the appropriate asset account.

OTHER ASSETS
1910 Merchandise Discount Program Inventory
1950 Prepaid Expense (Must Sub-code)
  001 - Bingo
  003 - Festival
  005 - Raffle
  095 - Other Prepaid Expense

NOTE: Record the sale of land in account code 9550. Notify the diocesan Office for Financial Services to remove the original cost of the land sold from the appropriate asset account.
LIABILITY CODES

ACCOUNTS PAYABLE
2005 Vendor's Bills Payable
2006 Payroll Payable
2007 United Way Payable
2008 State Unemployment Insurance Payable
2009 PCC Payable
2010 Insurance Payable
2020 Special Assessment Payable
2095 Other Payables

DEFERRED REVENUE
2150 Deferred Revenue (Must Sub-code)
  001 - Bingo
  003 - Festival
  005 - Raffle
  095 - Other Deferred Revenue

PARISH INDEBTEDNESS
2510 Deposit & Loan Program Borrowings & Debt Payments (Must Sub-code)
  001 - Borrowing
  002 - Debt Payment
2515 Deposit & Loan Program Loan Interest & Service Charge Payable
2530 Borrowing from Cemetery & Debt Payments to Cemetery
2595 Other Borrowings & Debt Payments

TRANSFER AND EXCHANGE
2905 Transfers to / from Other Parish Checking Accounts on the Accounting System
2910 Exchange Account
2920 Other Payroll Deductions

FUND BALANCE CODE

FUND BALANCE
3005 General Fund Balance

OPERATING INCOME AND EXPENSE CODES

COLLECTIONS AT OFFERTORY
4005 Offertory Collection
4010 School Support Collection
4015 Monthly Collection
4020 Building Upkeep Collection
4025 Debt Reduction Collection
4030 Fuel Subsidy Collection
4035 Initial Envelope Collection
4040 Easter Offering Collection
4045 Christmas Offering Collection
4070 Cemetery Collection
4090 Other Worshipping Communities Collection
4095 Other Collections

DONATIONS & BEQUESTS
4205 General Donations (Must Sub-code)
  001 - Flowers
  003 - Candles
  005 - Wine
  007 - Vestments
  095 - Other General Donations
4210 Organization Donations (Must Sub-code)
  001 - Christian Mothers / Ladies Guild
  003 - Men's Club
  005 - Athletic Association
  007 - Parent / Teacher Guild
  011 - Altar Society
  095 - Other Society Donations
4215 Sacramental Offerings (Optional to Sub-code)
  001 - Baptisms
  003 - Funerals
  005 - Weddings
  007 - Novenas
4240 Publications / Pamphlets Offerings
4245 Bulletin / Advertising Income
4250 Bequests (Must Sub-code)
  001 - Unrestricted
  003 - Restricted
4260 Restricted Donations
4270 Parish Endowment Fund Donations
4275 Tuition Assistance Fund Donations

GENERAL FUNDRAISING
4310 Bingo Income
4315 Bingo Expense*
4320 Festival Income
4325 Festival Expense*
4330 Raffle Income
4335 Raffle Expense*
### GENERAL FUNDRAISING (continued)

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<td>Merchandise Discount Program Expense</td>
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<tr>
<td>4390</td>
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<tr>
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<td>Other Fundraising Expense*</td>
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*NOTE: (Optional to Sub-code) The following sub-codes can be used with the Fundraising Expense Accounts:

- 001 - Salaries
- 003 - FICA
- 005 - Fringe Benefits
- 011 - Unemployment Compensation
- 021 - Minor Equipment (Under $500)
- 023 - Materials & Supplies
- 025 - Printing Expense
- 027 - Postage
- 029 - Contracted Service
- 031 - Prizes
- 033 - License Fees
- 095 - Other Fundraising Expenses

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### INVESTMENT INCOME

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<td>4405</td>
<td>Deposit &amp; Loan Program Interest</td>
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<td>(Must Sub-code)</td>
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<td>Building Fund Interest</td>
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</tr>
<tr>
<td>4470</td>
<td>Parish Endowment Investment Income</td>
</tr>
<tr>
<td>4475</td>
<td>Tuition Assistance Fund Investment Income</td>
</tr>
<tr>
<td>4495</td>
<td>Other Interest &amp; Dividends</td>
</tr>
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### DIOCESAN SUBSIDY

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>4970</td>
<td>Diocesan Subsidy - Operations</td>
</tr>
<tr>
<td>4975</td>
<td>Diocesan Subsidy - Capital</td>
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</tbody>
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### LITURGICAL EXPENSE

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>5005</td>
<td>Salaries - Liturgical (Must Sub-code)</td>
</tr>
<tr>
<td>001</td>
<td>Organist</td>
</tr>
<tr>
<td>003</td>
<td>Sacristan</td>
</tr>
<tr>
<td>005</td>
<td>Choir Director</td>
</tr>
<tr>
<td>007</td>
<td>Musicians</td>
</tr>
<tr>
<td>009</td>
<td>Other Liturgical Salaries</td>
</tr>
<tr>
<td>5010</td>
<td>Benefits &amp; Insurance - Liturgical (Must Sub-code)</td>
</tr>
<tr>
<td>001</td>
<td>FICA (Social Security)</td>
</tr>
<tr>
<td>003</td>
<td>Fringe Benefits</td>
</tr>
<tr>
<td>011</td>
<td>Unemployment Compensation</td>
</tr>
<tr>
<td>5020</td>
<td>Worship Expense (Must Sub-code)</td>
</tr>
<tr>
<td>001</td>
<td>Altar Breads</td>
</tr>
<tr>
<td>003</td>
<td>Altar Wine</td>
</tr>
<tr>
<td>005</td>
<td>Altar Candles</td>
</tr>
<tr>
<td>007</td>
<td>Altar Linens</td>
</tr>
<tr>
<td>009</td>
<td>Flowers</td>
</tr>
<tr>
<td>011</td>
<td>Vestments</td>
</tr>
<tr>
<td>013</td>
<td>Worship Books</td>
</tr>
<tr>
<td>015</td>
<td>Novena Expense</td>
</tr>
<tr>
<td>095</td>
<td>Other Worship Expense</td>
</tr>
<tr>
<td>5030</td>
<td>Ministerial Expense (Must Sub-code)</td>
</tr>
<tr>
<td>001</td>
<td>Altar Servers</td>
</tr>
<tr>
<td>003</td>
<td>Cantors</td>
</tr>
<tr>
<td>005</td>
<td>Eucharistic Ministers</td>
</tr>
<tr>
<td>007</td>
<td>Choir</td>
</tr>
<tr>
<td>009</td>
<td>Greeters</td>
</tr>
<tr>
<td>011</td>
<td>Lectors</td>
</tr>
<tr>
<td>013</td>
<td>Ushers</td>
</tr>
<tr>
<td>095</td>
<td>Other Ministerial Expense</td>
</tr>
<tr>
<td>5040</td>
<td>Liturgical Furnishings (Under $4,000)</td>
</tr>
<tr>
<td></td>
<td>NOTE: If $4,000 or more record in code 1605.</td>
</tr>
<tr>
<td>5050</td>
<td>Honoraria - Visiting Clergy</td>
</tr>
<tr>
<td>5095</td>
<td>Other Liturgical Expense</td>
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### ADMINISTRATION EXPENSE

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<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>5205</td>
<td>Salaries - Administration (Must Sub-code)</td>
</tr>
<tr>
<td>001</td>
<td>Pastor</td>
</tr>
<tr>
<td>003</td>
<td>Parochial Vicar</td>
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<tr>
<td>005</td>
<td>Pastoral Associate / Deacon</td>
</tr>
<tr>
<td>007</td>
<td>Business Manager</td>
</tr>
<tr>
<td>039</td>
<td>Office Staff - Parish</td>
</tr>
<tr>
<td>095</td>
<td>Other Administrative Salaries</td>
</tr>
<tr>
<td>999</td>
<td>Unallocated Payroll Expense</td>
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<tr>
<td>5210</td>
<td>Benefits &amp; Insurance - Administration (Must Sub-code)</td>
</tr>
<tr>
<td>001</td>
<td>FICA (Social Security)</td>
</tr>
<tr>
<td>003</td>
<td>Fringe Benefits - Lay</td>
</tr>
<tr>
<td>005</td>
<td>Fringe Benefits - Priests</td>
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<table>
<thead>
<tr>
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<tbody>
<tr>
<td>4805</td>
<td>Votive Light Income</td>
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<tr>
<td>4810</td>
<td>Votive Light Expense</td>
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<tr>
<td>4820</td>
<td>Usage Income (Not Rental Property) (Must Sub-code)</td>
</tr>
<tr>
<td>001</td>
<td>Hall Rental</td>
</tr>
<tr>
<td>003</td>
<td>Classroom Rental</td>
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<tr>
<td>005</td>
<td>Gym Rental</td>
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<tr>
<td>009</td>
<td>Priest Residency Fee</td>
</tr>
<tr>
<td>095</td>
<td>Other Usage Income</td>
</tr>
<tr>
<td>4890</td>
<td>Refunds</td>
</tr>
<tr>
<td>4895</td>
<td>Other Operating Income</td>
</tr>
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</table>
011 - Unemployment Compensation
999 - Unallocated Insurance Expense
5215 Other Clergy Expenses
    (Optional to Sub-code)
  001 - Clergy Retreat Stipend
  003 - Clergy Continuing Education
  005 - Clergy Sabbatical Expense
  095 - Other Clergy Expenses
5220 Pittsburgh Catholic Newspaper
5225 Office Materials & Supplies
5230 Petty Cash
5235 Postage - Administration
5240 Office Furnishings & Equipment
    (Under $4,000)
    NOTE: If $4,000 or more record in code 1605.
5245 Communications / Public Relations
    (Optional to Sub-code)
  001 - Bulletins
  003 - Publications
  095 - Other Communications / Public Relations
5250 Dues & Subscriptions (Must Sub-code)
  001 - Papers, Magazines & Pamphlets
  095 - Other Dues & Subscriptions
5255 Telecommunications (Must Sub-code)
  001 - Telephone
  002 - Cell Phone
  003 - Pagers / Beepers
  004 - Answering Service
  005 - Internet Service
  006 - Website Hosting
  009 - Other Telecommunications
    NOTE: For the purchase of telephone equipment under $4,000, refer to account code 5240. To record telephone equipment of $4,000 or more, refer to account code 1605.
5270 Legal & Professional Services
5275 Rental of Facilities & Equipment
5285 Other Services (Must Sub-code)
  003 - Bookkeeping Service
  005 - Parishioner Envelopes / Contribution Records
  009 - Stewardship Program
  011 - Increased Offertory Campaign
  013 - Bank Fees
  095 - Other Services
5295 Other Administrative Expense

OPERATION & MAINTENANCE EXPENSE
5305 Salaries - Operation & Maintenance
    (Must Sub-code)
  001 - Maintenance & Janitors
  095 - Other Operation & Maintenance Salaries
5310 Benefits & Insurance - Operation & Maintenance (Must Sub-code)
  001 - FICA (Social Security)
  003 - Fringe Benefits
  011 - Unemployment Compensation
5325 Maintenance Materials & Supplies
5340 Maintenance Equipment (Under $4,000)
    NOTE: If $4,000 or more record in code 1605.
5350 Utilities - Church (Must Sub-code)
  001 - Electric
  003 - Gas
  005 - Oil
  007 - Water
  009 - Sewage
  095 - Other Utilities
5360 Upkeep of Church Property (Under $4,000)
    (Optional to Sub-code)
  001 - Buildings / Fixtures
  003 - Furnishings / Equipment
  005 - Grounds
  007 - Parking Lot / Playground
  095 - Other Upkeep
    NOTE: If $4,000 or more record in code 9590.
5365 Real Estate Taxes
    (Except Rectory, Adopted Family & Rental Property)
5370 Cemetery Expense / Subsidy
5380 Contracted Janitorial Service
5385 Other Contracted Maintenance Services
    (Must Sub-code)
  001 - Office Equipment
  003 - Computer Equipment
  007 - Copier Equipment
  009 - Telephone Equipment
  011 - Pest Control
  013 - Rubbish Collection
  015 - Heating & Cooling
  017 - Snow Removal
  019 - Lawn Care Service
  095 - Other Contracted Service
5390 Transportation / Vehicle Expense
5395 Other Operation & Maintenance Expense
**RECTORY EXPENSE**

- **5405** Salaries - Rectory *(Must Sub-code)*
  - 001 - Housekeeper
  - 003 - Laundry Person
  - 005 - Cleaning Person
  - 007 - Cook
  - 095 - Other Rectory Salaries

- **5410** Benefits & Insurance - Rectory *(Must Sub-code)*
  - 001 - FICA *(Social Security)*
  - 003 - Fringe Benefits
  - 011 - Unemployment Compensation

- **5430** Table & Household Expense - Rectory

- **5440** Furnishings & Equipment - Rectory *(Under $4,000)*
  NOTE: If $4,000 or more record in code 1610.

- **5450** Utilities - Rectory *(Must Sub-code)*
  - 001 - Electric
  - 003 - Gas
  - 005 - Oil
  - 007 - Water
  - 009 - Sewage
  - 011 - Cable
  - 095 - Other Utilities

- **5460** Upkeep of Rectory *(Under $4,000)* *(Optional to Sub-code)*
  - 001 - Buildings / Fixtures
  - 003 - Furnishings / Equipment
  - 005 - Grounds
  - 095 - Other Upkeep
  NOTE: If $4,000 or more record in code 9590.

- **5465** Real Estate Taxes - Rectory

- **5495** Other Rectory Expense

**INTEREST & ASSESSMENT EXPENSE**

- **5505** Deposit & Loan Program Loan Interest / Service Charge

- **5555** Other Interest Payment

- **5570** Unrelated Business Income Tax

- **5595** Other Assessments

**PROPERTY & LIABILITY INSURANCE**

- **5905** General Liability Insurance
- **5910** Property & Fire Insurance
- **5915** Boiler Insurance
- **5925** Automobile Insurance
- **5995** Other Property & Liability Insurance

**5999** Contingency Expense *(Non-Posting Account for Budget Purposes Only)*

**RELIGIOUS EDUCATION PROGRAM (RE)**

**Religious Education Income:**

- **6001** Income - RE *(Must Sub-code)*
  - 001 - Registration Fees - RE
  - 003 - Transportation Fees - RE
  - 005 - Collections / Donations - RE
  - 007 - Fundraising - RE
  - 095 - Other Income - RE

**Religious Education Expense:**

- **6005** Salaries - RE *(Must Sub-code)*
  - 001 - Lay Director - RE
  - 003 - Religious Director - RE
  - 007 - Office Staff - RE
  - 095 - Other Salaries - RE

- **6010** Benefits and Insurance - RE *(Must Sub-code)*
  - 001 - FICA *(Social Security)* - RE
  - 003 - Fringe Benefits - RE
  - 011 - Unemployment Compensation -RE

- **6025** Materials & Supplies - RE

- **6030** Petty Cash - RE

- **6035** Postage - RE

- **6040** Furnishings & Equipment - RE *(Under $4,000)*
  NOTE: If $4,000 or more record in code 1615.

- **6050** Utilities - RE *(Must Sub-code)*
  - 001 - Electric
  - 003 - Gas
  - 005 - Oil
  - 007 - Water
  - 009 - Sewage

- **6055** Telephone - RE

- **6060** Upkeep of Religious Education Center *(Under $4,000) (Optional to Sub-code)*
  - 001 - Buildings / Fixtures
  - 003 - Furnishings / Equipment
  - 005 - Grounds
  - 095 - Other Upkeep
  NOTE: If $4,000 or more record in code 9590.

- **6065** Teacher Training & Conferences - RE

- **6070** Refreshments - RE

- **6075** Fundraising Expense - RE

- **6090** Transportation / Vehicle Expense - RE

- **6095** Other Expense - RE
### Youth Ministry Program (YM)

**Youth Ministry Income:**
- 6101 Income - YM (Must Sub-code)
  - 001 - Fundraising - YM
  - 003 - Trips - YM
  - 095 - Other Income - YM

**Youth Ministry Expense:**
- 6105 Salaries - YM (Must Sub-code)
  - 001 - Lay Director - YM
  - 003 - Religious Director - YM
  - 039 - Office Staff - YM
  - 095 - Other Youth Ministry Salaries
- 6110 Benefits & Insurance - YM (Must Sub-code)
  - 001 - FICA (Social Security) - YM
  - 003 - Fringe Benefits - YM
  - 011 - Unemployment Compensation - YM
- 6125 Supplies - YM
- 6135 Postage - YM
- 6155 Telephone - YM
- 6170 Refreshments - YM
- 6175 Fundraising Expense - YM
- 6190 Transportation / Vehicle Expense - YM
- 6195 Other Expense - YM
- 6199 Subsidy - YM

### Adult Education Program & RCIA (AE)

**Adult Education Income:**
- 6201 Income - AE (Must Sub-code)
  - 001 - Registration Fees - AE
  - 095 - Other Income - AE

**Adult Education Expense:**
- 6205 Salaries - AE (Must Sub-code)
  - 001 - Lay Director - AE
  - 003 - Religious Director - AE
  - 039 - Office Staff - AE
  - 095 - Other Adult Education Salaries
- 6210 Benefits & Insurance - AE (Must Sub-code)
  - 001 - FICA (Social Security) - AE
  - 003 - Fringe Benefits - AE
  - 011 - Unemployment Compensation - AE
- 6225 Supplies - AE
- 6235 Postage - AE
- 6255 Telephone - AE
- 6290 Transportation / Vehicle Expense - AE
- 6295 Other Expense - AE
- 6299 Subsidy - AE

### Social Service Program (SS)

**Social Service Income:**
- 6301 Income - SS (Must Sub-code)
  - 001 - Grant Income - SS
  - 003 - Donations - SS
  - 005 - Collection - SS
  - 095 - Other Income - SS

**Social Service Expense:**
- 6305 Salaries - SS (Must Sub-code)
  - 001 - Lay Director - SS
  - 003 - Religious Director - SS
  - 039 - Office Staff - SS
  - 095 - Other Social Service Salaries
- 6310 Benefits & Insurance - SS (Must Sub-code)
  - 001 - FICA (Social Security) - SS
  - 003 - Fringe Benefits - SS
  - 011 - Unemployment Compensation - SS
- 6325 Supplies - SS
- 6335 Postage - SS
- 6345 Aid/Support/Grants - SS
  - (Optional to Sub-code)
  - 001 - Cash Handouts - SS
  - 003 - Food Vouchers - SS
  - 095 - Other Aid/Support/Grants - SS
- 6355 Telephone - SS
- 6390 Transportation/Vehicle Expense - SS
- 6395 Other Expense - SS

### Senior Citizen Program

- 6401 Senior Citizen Income
- 6495 Senior Citizen Expense
- 6499 Senior Citizen Subsidy

### Adopted Family Program (AF)

**Adopted Family Income:**
- 6501 Income - AF (Must Sub-code)
  - 001 - Grant Income - AF
  - 003 - Donations - AF
  - 005 - Collection - AF
  - 095 - Other Income - AF

**Adopted Family Expense:**
- 6525 Clothing - AF
- 6530 Table & Household Expense - AF
- 6540 Furnishings & Equipment - AF (Under $4,000)
  - NOTE: If $4,000 or more record in code 1695.
- 6550 Utilities - AF (Must Sub-code)
  - 001 - Electric
  - 003 - Gas
  - 005 - Oil
  - 007 - Water
  - 009 - Sewage
  - 011 - Cable
  - 095 - Other Utilities
COMMUNITY PROGRAMS & DONATIONS
6601 Community Program Income (Must Sub-code)
  001 - Food Bank
  003 - Tithing
  095 - Other Community Program Income

6690 Parish Donation Expense
  (Optional to Sub-code)
  001 - Fire Department
  003 - Police Association
  095 - Other Donation Expense

6695 Community Program Expense (Must Sub-code)
  001 - Food Bank
  003 - Tithing
  095 - Other Community Program Expense

SOCIAL ACTIVITIES
6701 Social Activities Income (Optional to Sub-code)
  001 - Dances
  003 - Dinners
  005 - Picnics
  007 - Trips
  009 - Socials
  011 - Retreats - Parishioners
  095 - Other Social Activities

6795 Social Activities Expense
  (Optional to Sub-code)
  001 - Dances
  003 - Dinners
  005 - Picnics
  007 - Trips
  009 - Socials
  011 - Retreats - Parishioners
  095 - Other Social Activities

OTHER PARISH PROGRAMS
6801 Other Parish Programs Income
  (Optional to Sub-code)
  001 - Bible School
  003 - Resale of Religious Articles
  095 - Other Parish Programs Income

6895 Other Parish Programs Expense
  (Optional to Sub-code)
  001 - Bible School
  003 - Purchases of Religious Articles
  095 - Other Parish Programs Expense

RENTAL PROPERTY OPERATIONS (RP)
Rental Property Income:
6901 Income - RP (Must Sub-code)
  001 - School Building (closed) - RP
  003 - Convent (closed) - RP
  095 - Other Buildings - RP

Rental Property Expense:
6950 Utilities - RP (Must Sub-code)
  001 - Electric
  003 - Gas
  005 - Oil
  007 - Water
  009 - Sewage
  095 - Other Utilities

6960 Upkeep of Rental Property (Under $4,000)
  NOTE: If $4,000 or more record in code 9590.

6965 Real Estate Tax - RP

6970 Property & Liability Insurance - RP

6995 Other Expense - RP

PRESCHOOL PROGRAM (PRE)
Preschool Income:
7601 Tuition - PRE
7602 Fundraising - PRE
7604 Other Income - PRE

Preschool Expense:
7605 Salaries - PRE
7610 Benefits & Insurance - PRE (Must Sub-code)
  001 - FICA (Social Security) - PRE
  003 - Fringe Benefits - PRE
  011 - Unemployment Compensation - PRE

7625 Materials & Supplies - PRE
7635 Postage - PRE
7640 Furnishings & Equipment - PRE
  (Under $4,000)
  NOTE: If $4,000 or more record in code 1695.

7670 Refreshments - PRE
7695 Other Expense - PRE
### Day Care Program (DC)

**Day Care Income:**
- 7701 Fees - DC  
- 7704 Other Income - DC

**Day Care Expense:**
- 7705 Salaries - DC (Must Sub-code)  
  - 001 - Attendants - DC  
  - 003 - Nurse - DC  
  - 039 - Office Staff - DC  
  - 095 - Other Salaries - DC  
- 7710 Benefits & Insurance - DC (Must Sub-code)  
  - 001 - FICA (Social Security) - DC  
  - 003 - Fringe Benefits - DC  
  - 011 - Unemployment Compensation - DC  
- 7725 Materials & Supplies - DC  
- 7735 Postage - DC  
- 7740 Furnishings & Equipment - DC (Under $4,000)  
  **NOTE:** If $4,000 or more record in code 1695.  
- 7770 Refreshments - DC  
- 7795 Other Expense - DC

### Extended Day Service Program (EDS)

**Extended Day Service Income:**
- 7801 Income - EDS

**Extended Day Service Expense:**
- 7805 Salaries - EDS  
- 7810 Benefits & Insurance - EDS (Must Sub-code)  
  - 001 - FICA (Social Security) - EDS  
  - 003 - Fringe Benefits - EDS  
  - 011 - Unemployment Compensation - EDS  
- 7825 Materials & Supplies - EDS  
- 7835 Postage - EDS  
- 7840 Furnishings & Equipment - EDS (Under $4,000)  
  **NOTE:** If $4,000 or more record in code 1695.  
- 7870 Refreshments - EDS  
- 7895 Other Expense - EDS

### Fundraising Campaign

- 8010 - Building Fund Campaign Income  
- 8015 - Building Fund Campaign Expense  
- 8020 - Debt Reduction Campaign Income  
- 8025 - Debt Reduction Campaign Expense  
- 8030 - Capital Improvement Campaign Income  
- 8035 - Capital Improvement Campaign Expense  
- 8040 - Repairs & Replacements Campaign Income  
- 8045 - Repairs & Replacements Campaign Expense  
- 8050 - Organ Fund Campaign Income  
- 8055 - Organ Fund Campaign Expense  
- 8090 - Other Fundraising Campaign Income  
- 8095 - Other Fundraising Campaign Expense

### Parish Share Program

*NOTE: Must Sub-code Parish Share receipts, remittances and refunds for the year to which it pertains.

- 8110 Parish Share Receipts*  
  - 2004  
  - 2005  
  - 2006 etc.
- 8115 Parish Share Remitted*  
  - 2004  
  - 2005  
  - 2006 etc.
- 8120 Parish Share Refund*  
  - 2004  
  - 2005  
  - 2006 etc.
- 8125 Unreported Income Assessment

### Diocesan & Non-Diocesan Collections

- 9105 St. Anthony School Program / DePaul Institute Collection Receipts  
- 9110 St. Anthony School Program / DePaul Institute Collection Remitted  
- 9115 Christmas Charities Collection Receipts  
- 9120 Christmas Charities Collection Remitted  
- 9125 Mission Sunday Collection Receipts  
- 9130 Mission Sunday Collection Remitted  
- 9135 Mission Cooperation Collection Receipts  
- 9140 Mission Cooperation Collection Remitted  
- 9145 Retirement Fund for Religious Collection Receipts  
- 9150 Retirement Fund for Religious Collection Remitted  
- 9155 Catholic University / Communication Campaign Collection Receipts  
- 9160 Catholic University / Communication Campaign Collection Remitted  
- 9165 Human Development / Home Missions Collection Receipts  
- 9170 Human Development / Home Missions Collection Remitted
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>9175</td>
<td>Holy Land Collection Receipts</td>
</tr>
<tr>
<td>9180</td>
<td>Holy Land Collection Remitted</td>
</tr>
<tr>
<td>9185</td>
<td>American Bishop's Overseas Appeal / Eastern Europe / Latin America Collection Receipts</td>
</tr>
<tr>
<td>9190</td>
<td>American Bishop's Overseas Appeal / Eastern Europe / Latin America Collection Remitted</td>
</tr>
<tr>
<td>9205</td>
<td>Peter's Pence Collection Receipts</td>
</tr>
<tr>
<td>9210</td>
<td>Peter's Pence Collection Remitted</td>
</tr>
<tr>
<td>9215</td>
<td>Aid to Poland Collection Receipts</td>
</tr>
<tr>
<td>9220</td>
<td>Aid to Poland Collection Remitted</td>
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<tr>
<td>9225</td>
<td>Slovak Collection Receipts</td>
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<tr>
<td>9230</td>
<td>Slovak Collection Remitted</td>
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<tr>
<td>9235</td>
<td>Rice Bowl Collection Receipts</td>
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<tr>
<td>9240</td>
<td>Rice Bowl Collection Remitted</td>
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<tr>
<td>9245</td>
<td>Bishop's Education Fund Receipts</td>
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<td>9250</td>
<td>Bishop's Education Fund Remitted</td>
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<td>9380</td>
<td>Other Diocesan Collections Receipts</td>
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<tr>
<td>9385</td>
<td>Other Diocesan Collections Remitted</td>
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<tr>
<td>9390</td>
<td>Non-Diocesan Collections Receipts</td>
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<tr>
<td>9395</td>
<td>Non-Diocesan Collections Remitted</td>
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**MISCELLANEOUS NON-OPERATING ACTIVITY**

<table>
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<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>9550</td>
<td>Proceeds from Sale of Assets</td>
</tr>
<tr>
<td>9560</td>
<td>Architectural Expense</td>
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<tr>
<td>9580</td>
<td>Proceeds from Insurance Claim</td>
</tr>
<tr>
<td>9585</td>
<td>Repairs Expense Covered by Insurance (Must Sub-code)</td>
</tr>
<tr>
<td>005</td>
<td>Church Building &amp; Contents</td>
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<tr>
<td>010</td>
<td>Rectory Building &amp; Contents</td>
</tr>
<tr>
<td>015</td>
<td>Activity &amp; Religious Education Building &amp; Contents</td>
</tr>
<tr>
<td>020</td>
<td>Rental Property Building &amp; Contents</td>
</tr>
<tr>
<td>025</td>
<td>School Building &amp; Contents</td>
</tr>
<tr>
<td>030</td>
<td>Faculty Residence Building &amp; Contents</td>
</tr>
<tr>
<td>075</td>
<td>Land / Parking Lot</td>
</tr>
<tr>
<td>090</td>
<td>Vehicle</td>
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<td>095</td>
<td>Other Buildings &amp; Contents</td>
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</tbody>
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<table>
<thead>
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<th>Code</th>
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<td>9590</td>
<td>Extraordinary Maintenance Expense (Must Sub-code)</td>
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<tr>
<td>005</td>
<td>Church Building &amp; Contents Expense</td>
</tr>
<tr>
<td>010</td>
<td>Rectory Building &amp; Contents Expense</td>
</tr>
<tr>
<td>015</td>
<td>Activity &amp; Religious Education Building &amp; Contents Expense</td>
</tr>
<tr>
<td>020</td>
<td>Rental Property Building &amp; Contents Expense</td>
</tr>
<tr>
<td>025</td>
<td>School Building &amp; Contents Expense</td>
</tr>
<tr>
<td>030</td>
<td>Faculty Residence Building &amp; Contents Expense</td>
</tr>
<tr>
<td>075</td>
<td>Land / Parking Lot Expense</td>
</tr>
<tr>
<td>095</td>
<td>Other Buildings &amp; Contents Expense</td>
</tr>
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4.03 Parish Account Number Code Descriptions

1000 CASH
The 1000 series of account number codes are used to record transactions affecting cash. The balances in the cash account sub-codes are automatically updated in the computer system during the processing of the monthly input.

1001 CASH
Separate checking accounts can be processed through the parish accounting system by using a two-digit sub-account code. Each checking account reported on the parish accounting system is to be assigned a separate number beginning with 01 up to 49.

Parishes are required to use the following sub-account codes to identify each checking account reported on the parish accounting system.

- .01 - Cash Account 1
- .02 - Cash Account 2
- .03 - Cash Account 3
- .04 - Cash Account 4
- .05 - Cash Account 5...
- .50 - Petty Cash - Record here the initial check issued to establish a petty cash fund. To reimburse the petty cash fund, code the parish reimbursement check to the appropriate expense account codes or to the account codes 5230 and 6030.

- .90 - Cash on Hand - Record here cash that will be kept on hand and not deposited in a checking account. The cash activity (receipts and expenses) will be recorded by journal entry in the computer register or in the Cash Not Deposited / Cash Expenditure sections for those using manual forms.

1100 ACCOUNTS RECEIVABLE
Record in the 1100 series of account number codes the receivables due the parish from advances to employees, organizations, high-rise projects, the cemetery or others.

1105 EMPLOYEE ADVANCES RECEIVABLE
Record here monies advanced to employees and the subsequent repayment. NOTE: Loans to employees are not permitted. All advances must be reported through the payroll system.

1110 ORGANIZATION ADVANCES RECEIVABLE
Record here the monies advanced to parish related organizations and to special committees such as bingo and festival committees when the advance will be repaid. Also record the subsequent repayment to this account. Do not record here start-up funds that are not intended to be repaid.

Parishes are required to use the following sub-codes:

- 001 - Bingo Advances Receivable
- 003 - Festival Advances Receivable
- 005 - Merchandise Discount Program Advances Receivable
- 095 - Other Organization Advances Receivable

1150 MORTGAGE PRINCIPAL RECEIVABLE
Record here all principal payments received on mortgages issued by the parish. The interest received portion is to be recorded in account code 4495. The allocation of principal and interest is to be based on a mortgage amortization schedule.

1175 HIGH-RISE PROJECT RECEIVABLE
Record here all expenditures for start-up costs, letters of credit, establishing restricted savings accounts, consulting and legal fees, etc. pertaining to the development of a high-rise complex that are to be repaid to the parish. Also record here the subsequent repayment.

1180 CEMETERY RECEIVABLE
Record here the expenditures on behalf of the cemetery that are to be repaid to the parish. Also record here the subsequent repayment. This includes salaries, maintenance costs, etc. If it is determined at the time of the expenditure that the cemetery is unable to repay the parish, charge the expenditure to account code 5370 - Cemetery Expense/Subsidy. NOTE: Parishes are not permitted to borrow from the cemetery without permission from the General Secretary. See account code 2530.

1195 OTHER ACCOUNTS RECEIVABLE
Record here receivables not included in the above series of account codes.
**1300 INVESTMENTS**
Record in the 1300 series of account number codes the investments of the parish.

**1305 DEPOSIT & LOAN PROGRAM**
Record here deposits and withdrawals with the Deposit & Loan Program.
Parishes are required to use the following sub-codes to record deposits and withdrawals with the Deposit & Loan Program:

- 000 - Operating Fund
- 005 - Building Fund
- 010 - Debt Reduction Fund
- 015 - Capital Improvement Fund
- 020 - Organ Fund
- 025 - Tuition Assistance Fund
- 035 - Preschool Fund
- 045 - Development/Fundraising Fund
- 050 - PSP Fund
- 055 - Prepaid PSP Fund
- 060 - Endowment Fund
- 200 - Restricted Fund

**1310 SAVINGS ACCOUNTS**
Record here deposits and withdrawals with financial institutions other than the Deposit & Loan Program. **NOTE:** In accordance with Synod Statute 52, parishes and schools are not permitted to invest funds with outside financial institutions without the approval of the General Secretary.

**1370 PARISH ENDOWMENT INVESTMENT**
Record here the deposits and withdrawals for the Parish Endowment Fund. Refer to the section of this manual on a Parish Endowment Fund for more information.

**1395 OTHER INVESTMENTS**
Record here the deposits and withdrawals from other investments not included in the above account number codes. **NOTE:** In accordance with Synod Statute 52, parishes and schools are not permitted to invest funds with outside financial institutions without the approval of the diocesan General Secretary.

**1400 LAND**
Record in the 1400 series of account number codes the purchase of land or improvements of $4,000 or more. Improvements under $4,000 are to be charged to the appropriate expense accounts. Record the sale of land in account code 9550. Notify the diocesan Office for Financial Services to relieve the asset value.

**1405 REGULAR CHURCH LAND**
Record here the expenditure for the purchase of parish land and expenditures of $4,000 or more to improve the parish land exclusive of rental property land (Account 1410). This includes the land cost, commissions, title fees, etc. Improvement includes grading, landscaping, construction of new sidewalks, roadways, parking lots, fences, etc. Expenditures under $4,000 are to be coded to account code 5360 - Upkeep of Church Property.

**1410 RENTAL PROPERTY LAND**
Record here the expenditure for the purchase of rental property land and expenditures of $4,000 or more to improve the rental property land. This includes the land cost, commissions, title fees, etc. Improvements include grading, landscaping, construction of new sidewalks, roadways, parking lots, fences, etc. Expenditures under $4,000 are to be coded to account code 6960 - Upkeep of Rental Property.

**1500 BUILDINGS**
Record in the 1500 series of account number codes the purchase or improvement of all buildings and building fixtures costing in excess of $4,000. Any item permanently attached to the building (boiler, doors, pipes, windows, roofs, etc.) is considered a fixture. The sale of property is to be recorded in account code 9550. Expenditures under $4,000 are to be coded to the appropriate expense account code. Notify the diocesan Office for Financial Services to relieve the asset value. **NOTE:** The replacement of existing fixtures like the boiler or major painting, new carpeting, etc. is to be coded to account code 9590, Extraordinary Maintenance Expense.

**1505 CHURCH BUILDING & FIXTURES**
Record here the expenditures to construct, purchase an existing building to be used as a church, or for permanent improvements of $4,000 or more to the existing church building. See note above.

**1510 RECTORY BUILDING & FIXTURES**
Record here the expenditures to construct or purchase an existing building to be used as a rectory, or for permanent improvements of $4,000 or more to the existing rectory building. See note above.

**1515 ACTIVITY / RELIGIOUS EDUCATION BUILDING & FIXTURES**
Record here the expenditures to construct or purchase an existing building to be used for various activities or for permanent improvements of $4,000 or more to the existing activities building. The Religious
Education Center is considered an activities building. See note above.

1520 RENTAL PROPERTY BUILDING & FIXTURES
Record here the expenditures to construct or purchase an existing building to be used as rental property or for permanent improvements of $4,000 or more to an existing rental property building. See note above.

1525 SCHOOL BUILDING & FIXTURES
Record here the expenditures to construct or purchase an existing building to be used as a school or for permanent improvements of $4,000 or more to the present school building. See note above.

1530 FACULTY RESIDENCE BUILDING & FIXTURES
Record here the expenditures to construct or purchase an existing building to be used as a faculty residence or for permanent improvements of $4,000 or more to the present faculty residence building. See note above.

1595 OTHER BUILDINGS & FIXTURES
Record here the expenditures to construct or purchase an existing building, or for permanent improvements of $4,000 or more to an existing building for use other than those specified in the above series of accounts. See note above.

1599 CONSTRUCTION IN PROGRESS
Record here all expenditures for the construction of a new church, rectory, activities, rental property or other building or the addition to an existing building. Include payments to contractors and sub-contractors for architectural, engineering and legal services, contractor fees, and the cost of material purchased. Upon completion of the construction, notify the diocesan Office for Financial Services to reclassify the balance in this account to the appropriate asset account.

1600 FURNISHINGS/EQUIPMENT/VEHICLES ($4,000 OR MORE)
Record in this series of account number codes all furnishings, equipment, and vehicles costing $4,000 or more per item. Furnishings and equipment includes tables, lamps, pews, copiers, telephone systems, computers, etc. Any item not permanently attached or affixed to a building is considered a furnishing. If an item is permanently attached to a building, record the cost in the 1500 account number codes. The sale of furnishings, equipment and vehicles is to be recorded in account code 9550. Notify the diocesan Office for Financial Services to relieve the asset value.

1605 CHURCH FURNISHINGS & EQUIPMENT
Record here the expenditure for furnishings and equipment costing $4,000 or more and purchased for use in the church building, liturgical services, and maintaining church facilities and the office. This includes rugs, pews, crosses and altar items that are not an integral part of the building, and which will last more than one year with reasonable care. If under $4,000 per item, charge to account code 5040.

1610 RECTORY FURNISHINGS & EQUIPMENT
Record here the expenditures for furnishings and equipment purchased for use in the rectory building and costing $4,000 or more per item. This includes chairs, tables, rugs, drapes, refrigerators, washers and other items that are not an integral part of the building and which will last more than one year with reasonable care. If under $4,000 per item, charge to account code 5440.

1615 ACTIVITY / RELIGIOUS EDUCATION BUILDING FURNISHINGS & EQUIPMENT
Record here the expenditures for furnishings and equipment purchased for use in the activity or Religious Education building and costing $4,000 or more per item. This includes items that are not an integral part of the building and which will last more than one year with reasonable care. If under $4,000 per item, charge to account code 5360 or 6060.

1620 RENTAL PROPERTY FURNISHINGS & EQUIPMENT
Record here the expenditures for furnishings and equipment purchased for use in rental property buildings and costing $4,000 or more. This includes items that are not an integral part of the building and which will last more than one year with reasonable care. If under $4,000 per item, charge to account code 6995.

1625 SCHOOL FURNISHINGS & EQUIPMENT
Record here the expenditures for furnishings and equipment purchased for use in the school building or parish operated Preschool or Day Care Program or Extended Day Care Service Program and costing $4,000 or more per item. This includes items that are not an integral part of the building and which will last more than one year with reasonable care. If under $4,000, record this as an expense on the school accounting system or to the parish operated program.
**1630 FACULTY RESIDENCE FURNISHINGS & EQUIPMENT**
Record here the expenditures for furnishings and equipment purchased for use in the faculty residence building and costing $4,000 or more per item. This includes items that are not an integral part of the building and which will last more than one year with reasonable care. If under $4,000, record this as an expense on the school accounting system in account code 5840.

**1635 VEHICLES**
Record here the expenditures for vehicles purchased for use by the parish, or parish programs. This includes autos, vans, trucks, buses, tractors, etc. For vehicles purchased for school use, refer to the School Chart of Accounts. For vehicles purchased for cemetery use, refer to the Cemetery Chart of Accounts.
Parishes are encouraged to use the following sub-codes:

- 500 - Liturgical Program
- 520 - Administration
- 530 - Maintenance - including tractors
- 600 - Religious Education Program
- 610 - Youth Ministry Program
- 620 - Adult Education Program
- 630 - Social Service Program
- 640 - Senior Citizen Program
- 995 - Other Vehicles

**1695 OTHER BUILDINGS FURNISHINGS & EQUIPMENT**
Record here the expenditures for furniture and equipment purchased for use in buildings classified as "Other" and costing $4,000 or more per item. Include under this category the Adopted Family Residence and the parish operated Day Care (Nursery School) Program. If under $4,000, charge to the appropriate cost center account code.

**1900 OTHER ASSETS**
Record in the 1900 series of account codes the merchandise discount program inventory, if applicable, and prepaid expenditures that pertain to the next fiscal year.

**1910 MERCHANDISE DISCOUNT PROGRAM INVENTORY**
Record here the value of the Merchandise Discount Program inventory at face value. This is to be done at fiscal year end if the inventory is significant to accurately reflect the costs of the Merchandise Program incurred during the year. The diocesan Office for Financial Services will provide upon request a worksheet in June for recording the inventory.

**1950 PREPAID EXPENSE**
Record here significant expenditures paid in the current fiscal year that are associated with an event or other costs that pertain to the next fiscal year in order to accurately reflect the costs in the proper fiscal year. The diocesan Office for Financial Services will reverse the entries in July. Prepaid expense must be sub-coded as follows:

- 001 - Bingo
- 003 - Festival
- 005 - Raffle
- 095 - Other Prepaid Expense

**2000 ACCOUNTS PAYABLE**
Record in the 2000 series of account number codes the items payable to others.

**2005 VENDORS’ BILLS PAYABLE**
Record here the amount owed to vendors for goods and services already received, but for which full payment has not been remitted. This is to be done at fiscal year end if the vendors’ bills payable are significant to accurately reflect the costs that the parish incurred during that year. The diocesan Office for Financial Services will provide a worksheet in June for recording the expense.

**2006 PAYROLL PAYABLE**
Record here the mid-month and the end-of-the-month payroll drafts on the parish checking accounts. The drafts must equal the payroll payable recorded for the month from the payroll expense allocation recorded automatically by the diocesan Office for Financial Services. Verify monthly on the Parish Balance Sheet that the balance is zero.

**2007 UNITED WAY PAYABLE**
Record here the payment to United Way for the amount withheld from the employee’s pay. The amount due is recorded monthly by the diocesan Office for Financial Services from the automatic payroll allocation report.

**2008 STATE UNEMPLOYMENT INSURANCE PAYABLE**
Record here the payment to the State of Pennsylvania the amount withheld from the employees pay for the SUI (State Unemployment Insurance) Tax. Effective January 1, 2005, this payment will be handled by the payroll processing service.
2009 PCC PAYABLE
Record here the payment to the PCC (Pennsylvania Catholic Conference) for the amount due for unemployment coverage. This amount is recorded automatically by the diocesan Office for Financial Services from the semi-annual billing prepared by the diocesan Office for Insurance/Employee Benefits.

2010 INSURANCE PAYABLE
Record here the amount paid to the diocesan Office for Insurance/Employee Benefits for employee benefits and property insurance coverage. The amount due is recorded monthly by the diocesan Office for Financial Services from the monthly insurance billing and expense allocation report.

2020 SPECIAL ASSESSMENT PAYABLE
Record here the amount paid on special assessments. The special assessment will be recorded as an expense in account code 5595 by the diocesan Office for Financial Services at such time that a special assessment is levied.

2095 OTHER PAYABLES
Record here any payables that the parish has outstanding that are not included in the above series of account codes. This is to be done at fiscal year end, if the payable is significant, to accurately reflect the costs that the parish incurred during that year.

2100 DEFERRED REVENUE
Record in the 2100 series of account codes revenue received in advance of the next fiscal year.

2150 DEFERRED REVENUE
Record here significant receipts deposited in the current fiscal year that are received in advance of an event happening in the next fiscal year. This is to be done by fiscal year end (June 30) in order to reflect income in the proper fiscal year. The Office for Financial Services will reverse the entry in July. The deferred revenue must be sub-coded as follow:
- 001 - Bingo
- 003 - Festival
- 005 - Raffle
- 095 - Other Deferred Revenue

2500 PARISH INDEBTEDNESS
Record in the 2500 series of account codes all indebtedness incurred by the parish and the repayment of that indebtedness.

2510 DEPOSIT & LOAN PROGRAM BORROWINGS & DEBT PAYMENTS
Record here the principal borrowings from and debt payments to the Deposit & Loan Program. The following sub-codes must be used:
- 001 - Borrowing
- 002 - Debt Payment

2515 DEPOSIT & LOAN PROGRAM LOAN INTEREST & SERVICE CHARGE PAYABLE
Record here the payment of interest due on the loan from the Deposit & Loan Program. The payable will be automatically recorded monthly by the diocesan Office for Financial Services to this account code with an offset to code 5550 - Loan Interest Expense.

2530 BORROWING FROM CEMETERY & DEBT PAYMENTS TO CEMETERY
Record here the borrowings from and debt payments to the parish cemetery. To ensure compliance with diocesan policy and legal restrictions, parishes are not permitted to borrow from cemeteries without the approval of the General Secretary. Interest payments are to be recorded in account code 5555.

2595 OTHER BORROWINGS & DEBT PAYMENTS
Record here the borrowings from and debt payments to Religious Orders, leasing organizations, automotive corporations or any institution that is not included in Accounts 2510 or 2530. To ensure compliance with diocesan policy, parishes are not permitted to borrow funds from outside financial institutions such as banks or to have leases or credit cards in the name of the parish without the approval of the General Secretary. Interest payments are to be recorded in account code 5555.

2900 TRANSFER & EXCHANGE
Record in the 2900 series of account number codes the funds transferred to and from parish checking accounts that are reported on the parish accounting system and the receipts and expenditures from exchange transactions.

2905 TRANSFERS TO / FROM OTHER PARISH CHECKING ACCOUNTS ON THE ACCOUNTING SYSTEM
Record here the money received and disbursed as a transfer to or from other parish checking accounts reported on the accounting system. The balance in this account must always equal zero.
2910 EXCHANGE ACCOUNT
Record here the receipts and expenditures that are unrelated to parish activities and operation, but are handled through a reported parish checking account. The receipts and expenditures must always equal and the balance in this account must always equal zero.

2920 OTHER PAYROLL DEDUCTIONS
Record here employee payroll deductions, such as hospitalization coverage, etc. whereby the monies are withheld from the employee's pay and remitted to the provider on behalf of the employee.

3000 FUND BALANCE

3005 GENERAL FUND BALANCE
This account represents the net worth of the parish. It is equal to the total value of the parish assets less the liabilities. It will change monthly depending on the parish's operating surplus or deficit and by special adjustments. Do not record any transaction in this account unless specifically instructed to do so by the diocesan Office for Financial Services.

4000 COLLECTIONS AT OFFERTORY
Record in the 4000 series of account number codes all collections taken at devotions, weekday, Sunday, and Holy Day Masses. For Diocesan or other collections from which the parish receives no direct financial benefit, refer to the 9100 through 9300 series of accounts.

4005 OFFERTORY COLLECTION
Record here the parish offertory collection taken at weekday, Sunday, and Holy Day Masses.

4010 SCHOOL SUPPORT COLLECTION
Record here the collections specifically designated for the support of the school.

4015 MONTHLY COLLECTION
Record here the collections specifically designated as monthly offerings.

4020 BUILDING UPKEEP COLLECTION
Record here the collections specifically designated for the upkeep of parish buildings.

4025 DEBT REDUCTION COLLECTION
Record here the collections specifically designated for reduction of the parish debt.

4030 FUEL SUBSIDY COLLECTION
Record here the collections specifically designated for fuel costs.

4035 INITIAL ENVELOPE COLLECTION
Record here the collections specifically designated to cover the costs of offertory envelopes.

4040 EASTER OFFERING COLLECTION
Record here the collections specifically designated as Easter offerings. For normal offertory collections taken on Easter Sunday refer to account 4005.

4045 CHRISTMAS OFFERTORY COLLECTION
Record here the collections specifically designated as Christmas Offertory. For the Diocesan Christmas Charities Collection, refer to account 9115.

4070 CEMETERY COLLECTION
Record here the collections specifically designated for the cemetery operation.

4090 OTHER WORSHIPING COMMUNITIES COLLECTION
Record here the collections from other worshipping communities sponsored by the parish. (Korean, Vietnamese, Hispanic, Latin, etc.)

4095 OTHER COLLECTIONS
Record here the parish collections taken at devotions and other collections taken at weekday, Sunday and Holy Day Masses that are not recorded in the above series of accounts. For diocesan and other collections from which the parish receives no direct financial benefit, refer to the 9100 through 9300 series of accounts. Collections specified for the Religious Education Program are to be recorded in account 6003; collections for the St. Vincent de Paul Society are to be given directly to that organization.
4200 DONATIONS & BEQUESTS
Record in the 4200 series of account number codes all donations and other gifts to the parish from individuals and organizations.

4205 GENERAL DONATIONS
Record here general donations and the value of gifts received by the parish. If a donation is restricted, record in account code 4260. For donations received from organizations, refer to account code 4210.

Parishes are required to use the following sub-codes to record donations:

- 001 - Flowers
- 003 - Candles
- 005 - Wine
- 007 - Vestments
- 095 - Other General Donations

NOTE: If a donation is received in the form of stock or other security, diocesan policy requires that it be sent to the diocesan Office for Financial Services to be converted immediately into cash. The proceeds are to be recorded in account 4205.095 unless restricted by the donor.

4210 ORGANIZATION DONATIONS
Record here the donations and the value of gifts received from parish and school societies and organizations. Example: A parish society sponsors a fund-raising event under its own name. The profits from the event are used for improvements to the church. The profit from the event must be transferred into the parish operating account and the improvement paid from this account, otherwise, the value of all improvements paid by the organization is to be recorded as a donation. Contact the diocesan Office for Financial Services to record this entry.

Parishes are required to use the following sub-codes in the recording of organization donations:

- 001 - Christian Mothers/Ladies Guild
- 003 - Men's Club
- 005 - Athletic Association
- 007 - Parent/Teacher Guild
- 011 - Altar Society
- 095 - Other Society Donations

4215 SACRAMENTAL OFFERINGS
Record here receipts from baptismal and other sacramental offerings.

Parishes are encouraged to use the following sub-codes in the recording of Sacramental Offerings:

- 001 - Baptisms
- 003 - Funerals
- 005 - Weddings
- 007 - Novenas

4220 PUBLICATIONS / PAMPHLETS OFFERINGS
Record here receipts from offerings for papers, magazines, pamphlets, calendars, etc. available in the church.

4240 BULLETIN / ADVERTISING INCOME
Record here income received from merchants to advertise in parish published bulletins. Also record here the revenue received from bulletin publishing companies.

4250 BEQUESTS
Record here bequests from estates. Sub-code as to unrestricted or restricted as follows:

- 001 - Unrestricted
- 003 - Restricted

4260 RESTRICTED DONATIONS
Record here donations restricted by the donor. The parish must maintain documentation from the donor supporting the restriction.

4270 PARISH ENDOWMENT FUND DONATIONS
Record here the donations and net fundraising contributed to the Parish Endowment Fund. Before recording the receipts, refer to the section of this manual on Parish Endowment fund regulations.

4275 TUITION ASSISTANCE FUND DONATIONS
Record here the receipt of donations specifically given to the Tuition Assistance Fund and net fundraising specifically approved by the diocese for tuition assistance. Before recording the receipts, refer to the section of this manual on Tuition Assistance Fund regulations.

4300 GENERAL FUNDRAISING
Record in the 4300 series of account number codes the fund raising income and expense from fundraising activities such as bingos, festivals, raffles, etc. Major fund raising campaigns are to be recorded in account number series 8000.

4310 BINGO INCOME
Record here the income from bingos. If the bingo activity is handled through a separate checking account that is not reported through the parish accounting system, record here the net proceeds only. Bingo proceeds are to be recorded in the fiscal year raised.
4315 BINGO EXPENSE
Record here the total expenditures for bingos only if handled through a checking account that is part of the parish accounting system. Parishes are encouraged to use the detailed sub-codes listed at the end of this section.

4320 FESTIVAL INCOME
Record here the income from festivals, carnivals, etc. If the activity is handled through a separate checking account that is not reported through the parish accounting system, record here the net proceeds only. Festival proceeds are to be recorded in the fiscal year raised. If festival income is received in the current fiscal year in advance of the festival to be held the following fiscal year, record the receipts in account code 2150.003 - Deferred Revenue. Contact the diocesan Office for Financial Services to reverse the entry in July.

4325 FESTIVAL EXPENSE
Record here the total expenditures for festivals, carnivals, etc. only if handled through a checking account that is part of the parish accounting system. Parishes are encouraged to use the detailed sub-codes listed at the end of this section. If festival expense is incurred in the current fiscal year in advance of the festival to be held the following fiscal year, record the expense in account code 1950.003 - Prepaid Expense. Contact the diocesan Office for Financial Services to reverse the entry in July.

4330 RAFFLE INCOME
Record here the income from raffles. If the activity is handled through a separate checking account that is not reported through the parish accounting system, record here the net proceeds only. Raffle income is to be recorded in the fiscal year raised. If raffle income is received in the current fiscal year in advance of the raffle to be held the following year, record the receipts in account code 2150.005 - Deferred Revenue. Contact the diocesan Office for Financial Services to reverse the entry in July.

4335 RAFFLE EXPENSE
Record here the total expenditures for raffles only if handled through a checking account that is part of the parish accounting system. Parishes are encouraged to use the detailed sub-codes listed at the end of this section. If raffle expense is incurred in the current fiscal year in advance of the raffle to be held the following fiscal year, record the expense in account code 1950.005 - Prepaid Expense. Contact the diocesan Office for Financial Services to reverse the entry in July.

4350 MERCHANDISE DISCOUNT PROGRAM INCOME
Record here the sale of retail store certificates / cards. The net fundraising proceeds from certificate / card sales can be used for either parish or school purposes. Refer to the section of this manual covering diocesan regulation regarding this program. See account code 4355 to record expense.

4355 MERCHANDISE DISCOUNT PROGRAM EXPENSE
Record here the purchase of retail store certificates / cards to be sold in the fundraising program. Refer to account code 1110.005 for recording the initial purchase of certificates. See account code 4350 to record sales.

4390 OTHER FUNDRAISING INCOME
Record here the income from other general fundraising activities not covered by the above accounts. If the activity is handled through a separate checking account that is not reported through the parish accounting system, record here the net proceeds only.

4395 OTHER FUNDRAISING EXPENSE
Record here the total expenditures for other general fundraising activities only if handled through a checking account that is part of the parish accounting system. Parishes are encouraged to use the detailed sub-codes listed at the end of this section.

SUB-CODES FOR BINGO, FESTIVAL, RAFFLE & OTHER FUNDRAISING EXPENSE
Parishes are encouraged to use the following sub-codes to provide greater accuracy in the recording of account 4315 Bingo, account 4325 Festival, account 4335 Raffle and account 4395 Other Fundraising Expense:

- 001 - Salaries
- 003 - FICA
- 005 - Fringe Benefits
- 011 - Unemployment Compensation
- 021 - Minor Equipment (Under $500)
- 023 - Materials & Supplies
- 025 - Printing Expense
- 027 - Postage
- 029 - Contracted Service
- 031 - Prizes
- 033 - License Fees
- 095 - Other Fundraising Expenses
4400 INVESTMENT INCOME
Record in the 4400 series of account number codes the interest earned on parish funds. Note: In accordance with Synod Statute 52, parishes are not permitted to invest funds in outside financial institutions without the approval of the diocesan General Secretary.

4405 DEPOSIT & LOAN INTEREST
The interest earned on deposits with the Deposit & Loan Program of the is automatically recorded at the end of each calendar quarter.
Parishes are required to use the following sub-codes:
- 000 - Operating Fund Interest
- 005 - Building Fund Interest
- 010 - Debt Reduction Fund Interest
- 015 - Capital Improvement Fund Interest
- 020 - Organ Fund Interest
- 025 - Tuition Assistance Fund Interest
- 035 - Preschool Fund Interest
- 045 - Development/ Fundraising Fund Interest
- 050 - PSP Fund Interest
- 055 - Prepaid PSP Fund Interest
- 060 - Endowment Fund Interest
- 200 - Restricted Fund Interest

4410 CHECKING ACCOUNT INTEREST
Record here the interest earned on the parish checking account(s) when notified by the bank that interest has been credited to the checking account.

4470 PARISH ENDOWMENT INVESTMENT INCOME
Record here the investment income earned by the Parish Endowment Fund in the Common Fund.

4475 TUITION ASSISTANCE FUND INVESTMENT INCOME
Record here the investment income earned by the Tuition Assistance Fund (Angel Fund).

4495 OTHER INTEREST & DIVIDENDS
Record here interest and dividends received on government and corporate bonds and securities, savings accounts, certificates of deposits, etc. In accordance with Synod Statute 52, these types of investments are not permitted without the approval of the General Secretary.

4800 OTHER OPERATING INCOME
Record in the 4800 series of account number codes the receipts that are generated from the normal daily operations of the parish that are not covered in the other series of account number codes.

4805 VOTIVE LIGHT INCOME
Record here the offerings received for votive lights.

4810 VOTIVE LIGHT EXPENSE
Record here the expenditures for votive candles and other votive light supplies for which offerings are received. For altar candle expense, refer to account 5020.005.

4820 USAGE INCOME (Not Rental Property)
Record here the income received from fees charges for the use of parish land and buildings (except for property rented to tenants). Examples: Rent for storage of voting machines, fee for use of parish hall. To record the income from rental property (including the former convent), refer to account code 6901.
Parishes are required to use the following sub-codes to provide greater accuracy in the recording of Usage Income:
- 001 - Hall Rental
- 003 - Classrooms Rental
- 005 - Gym Rental
- 009 - Priest Residency Fee
- 095 - Other Usage Income

4890 REFUNDS
Record here the money received as a “refund” only if that refund pertains to an expenditure that occurred in a prior fiscal year. If the refund pertains to an expenditure from the current fiscal year, the amount of the refund is to be recorded against the account number codes to which it was charged.

4895 OTHER OPERATING INCOME
Record here other income from daily operations that is not described in the above account code descriptions for General Operating Income account numbers.

4900 DIOCESAN SUBSIDY
Record in the 4900 series of account number codes subsidy received from the Diocese of Pittsburgh.

4970 DIOCESAN SUBSIDY - OPERATIONS
Record here money received from the Diocese of Pittsburgh to pay current operating expenses.
4975  DIOCESAN  SUBSIDY - CAPITAL
Record here capital expenditures paid for by the Diocese of Pittsburgh.

5000  LITURGICAL  EXPENSE
Record in the 5000 series of account number codes expenditures related to the celebration of the liturgy.

5005  SALARIES - LITURGICAL
Record here the compensation paid to those persons who participate directly or indirectly in the celebration of the liturgy. Refer to account 5205.001 and 5205.003 for compensation paid to the pastor and parochial vicar and account 5050 for honoraria paid to visiting clergy.

Parishes are required to use the following sub-codes to record the compensation paid as Salaries - Liturgical:
- 001 - Organist
- 003 - Sacristan
- 005 - Choir Director
- 007 - Musicians
- 095 - Other Liturgical Salaries

5010  BENEFITS & INSURANCE - LITURGICAL
Record here the FICA (Social Security) and fringe benefits that pertain to the employees included in 5005 Salaries - Liturgical.

Parishes are required to allocate benefits to this account code using the following sub-codes:
- 001 - FICA (Social Security)
- 003 - Fringe Benefits
- 011 - Unemployment Compensation

5020  WORSHIP  EXPENSE
Record here all expenses that can be directly attributed to Divine Worship.

Parishes are required to use the following sub-codes to record Worship Expenses:
- 001 - Altar Breads
- 003 - Altar Wine
- 005 - Altar Candles
- 007 - Altar Linens - Purchase and Cleaning Expense
- 009 - Flowers
- 011 - Vestments - Purchase and Cleaning Expense
- 013 - Congregation and Worship Books - missalettes, Mass books, novena books, baptism books, missals & lectionaries
- 015 - Novena Expense
- 095 - Other Worship Expense

5030  MINISTERIAL  EXPENSE
Record here all expenses that can be directly attributed to parish ministries such as robes for altar servers or sheet music for the choir.

Parishes are required to use the following sub-codes to record Ministerial Expense:
- 001 - Altar Servers
- 003 - Cantors
- 005 - Eucharistic Ministers
- 007 - Choir
- 009 - Greeters
- 011 - Lectors
- 013 - Ushers
- 095 - Other Ministerial Expense

5040  LITURGICAL  FURNISHINGS  (UNDER $4,000)
Record here the expenditures under $4,000 for furnishings purchased for use in the liturgical functions of the parish. For liturgical furnishings of $4,000 or more, refer to account number code 1605.

5050  HONORARIA - VISITING  CLERGY
Record here all monies paid to visiting clergy for honoraria and travel expense, but not including Mass Stipends. Mass Stipends are to be paid from a separate checking account specifically designated for that use and are not to appear as a parish operating expense.

5095  OTHER  LITURGICAL  EXPENSE
Record here all other costs related to the celebration of the liturgy or other worship services that are not included in the above account number codes, including reimbursing the Mass Stipend Fund for shortages.

5200  ADMINISTRATION  EXPENSE
Record in the 5200 series of account number codes the expenditures related to the administration of the parish.

5205  SALARIES - ADMINISTRATION
Record here the compensation paid to those persons who serve in the administration of the parish.

Parishes are required to use the following sub-codes to record the compensation paid as Salaries - Administration:
- 001 - Pastor
- 003 - Parochial Vicar
- 005 - Pastoral Associate/Deacon
- 007 - Business Manager
- 039 - Office Staff - Parish
- 095 - Other Administrative Salaries
- 999 - Unallocated Payroll Expense

NOTE: If a balance appears in account 5205.999 Unallocated Payroll Expense, review the monthly payroll allocation report and contact the diocesan Office for Financial Services.
5210 BENEFITS & INSURANCE - ADMINISTRATION
Record here the FICA (Social Security) and fringe benefits that pertain to the employees included in account 5205 Salaries - Administration. Also record here the priest’s insurance and retirement benefits.

Parishes are required to allocate FICA and fringe benefits to this account code using the following subcodes:

- 001 - FICA (Social Security)
- 003 - Fringe Benefits - Lay
- 005 - Fringe Benefits - Priests
- 011 - Unemployment Compensation
- 999 - Unallocated Insurance Expense

NOTE: If a balance appears in account 5210.999 Unallocated Benefits Expense, review the monthly employee benefits allocation report and contact the diocesan Office for Financial Services.

5215 OTHER CLERGY EXPENSES
Record here all other expenditures for the clergy that are not included in account code 5205 and 5210.

Parishes are encouraged to use the following subcodes to record other clergy expenses:

- 001 - Clergy Retreat Stipend
- 003 - Clergy Continuing Education
- 005 - Clergy Sabbatical Expense
- 095 - Other Clergy Expenses

5220 PITTSBURGH CATHOLIC NEWSPAPER
Record here the cost to the parish of providing parishioners with the Pittsburgh Catholic Newspaper.

5225 OFFICE MATERIALS & SUPPLIES
Record here the expenditures for office material and supplies such as stationery, copier, computer paper, printer, ink, staplers, etc. used in administration.

5230 PETTY CASH
Record here the expenditures to reimburse the Petty Cash Fund. The parish has the option to charge the reimbursement to the appropriate expense account number codes or to this account number code.

5235 POSTAGE - ADMINISTRATION
Record here the expenditures for postage and the postage meter used for administration.

5240 OFFICE FURNISHINGS & EQUIPMENT (UNDER $4,000)
Record here the expenditures for furniture and equipment purchased or leased for use in the administration of the parish and costing under $4,000. This includes telephones, file cabinets, fax machine, copier, computer, software, etc. For furnishings and equipment of $4,000 or more, refer to account number code 1605.

5245 COMMUNICATIONS / PUBLIC RELATIONS
Record here the cost of producing the Sunday bulletin and other publications and any costs related to public relations. This includes the cost of stationery, ink, professional fees for public relations consulting, etc.

Parishes are encouraged to use the following subcodes:

- 001 - Bulletins
- 003 - Publications
- 095 - Other Communications/Public Relations

5250 DUES & SUBSCRIPTIONS
Record here the expenditures for dues paid to organizations and subscriptions for reading materials including the reading rack located in the church. Refer to account 5220 to record the Pittsburgh Catholic newspaper expense.

Parishes are encouraged to use the following subcodes:

- 001 - Papers, Magazines, Pamphlets
- 095 - Other Dues and Subscriptions

5255 TELECOMMUNICATIONS
Record here the expenditures for telephone expense, telephone answering service, cell phones, pagers, beepers, Internet service and other communications expense.

Parishes are required to use the following subcodes:

- 001 - Telephone
- 002 - Cell Phone
- 003 - Pagers / Beepers
- 004 - Answering Service
- 005 - Internet Service
- 006 - Website Hosting
- 009 - Other Telecommunications

NOTE: For the purchase of telephone equipment under $4,000, refer to account number code 5240. To record telephone equipment of $4,000 or more, refer to account number code 1605.
5270 LEGAL & PROFESSIONAL SERVICES
Record here the expenditures for legal and other professional services.

5275 RENTAL OF FACILITIES & EQUIPMENT
Record here the expenditures for meeting halls, audio-visual equipment, and all other facilities and equipment rented for administrative purposes.

5285 OTHER SERVICES
Record here the expenditures for all data processing services including accounting fees and increased offertory campaigns.
Parishes are required to use the following sub-codes:
- 003 - Bookkeeping Service (Diocesan Accounting Fee)
- 005 - Parishioners Envelopes/Contribution Records
- 009 - Stewardship Program
- 011 - Increased Offertory Campaign
- 013 - Bank Fees
- 095 - Other Services

5295 OTHER ADMINISTRATIVE EXPENSE
Record here all other expenditures for the administration of the parish that are not included in the above account number codes.

5300 OPERATION & MAINTENANCE EXPENSE
Record in the 5300 series of account number codes the expenditures pertaining to the general operation, maintenance, and upkeep of church property. This includes the school and faculty residence property, if the parish school is closed. Expenses related to the Upkeep of the Rectory are to be recorded in account code 5460 and for Rental Property in account code 6960.

5305 SALARIES - OPERATION & MAINTENANCE
Record here the compensation paid to those persons who operate and maintain the parish property.
Parishes are required to use the following sub-codes:
- 001 - Maintenance & Janitors
- 095 - Other Operation & Maintenance Salaries

5310 BENEFITS & INSURANCE - OPERATION & MAINTENANCE
Record here the FICA (Social Security) and fringe benefits that pertain to the employees included in 5305 Salaries - Operation & Maintenance.
Parishes are required to allocate FICA and fringe benefits to this account code using the following sub-codes:
- 001 - FICA (Social Security)
- 003 - Fringe Benefits
- 011 - Unemployment Compensation

5325 MAINTENANCE MATERIALS & SUPPLIES
Record here the expenditures for materials and supplies such as cleaners, paper towels and other items used in the operation and maintenance of the plant facilities.

5340 MAINTENANCE EQUIPMENT (UNDER $4,000)
Record here the expenditures under $4,000 for equipment and other non-consumable items such as tools, lawn mowers, snow removal equipment, etc. used in the operation and maintenance of the plant facilities. For the purchase of equipment costing $4,000 or more, refer to account number code 1605.

5350 UTILITIES - CHURCH
Record here the expenditure for utilities on church buildings including the school and faculty residence if the parish no longer operates a school. To record utilities not associated with church buildings, such as the rectory, Religious Education Center or rental property, refer to the account number code ending in “50” in appropriate category.
Parishes are required to use the following sub-codes:
- 001 - Electric
- 003 - Gas
- 005 - Oil
- 007 - Water
- 009 - Sewage
- 095 - Other Utilities

5360 UPKEEP OF CHURCH PROPERTY (UNDER $4,000)
Record here the expenditures under $4,000 to repair and maintain the church buildings, furnishings, or grounds. To record upkeep expenditures not associated with church buildings, furnishings or grounds, such as rectory, Religious Education Building or rental property, refer to the account number codes ending in
“60” in the appropriate category. For expenditures of $4,000 or more, refer to account number code 9590.

Parishes are encouraged to use the following sub-codes:

001 - Buildings/ Fixtures
003 - Furnishings/ Equipment
005 - Grounds
007 - Parking Lot/ Playground
095 - Other Upkeep

5365 REAL ESTATE TAXES
(Except Rectory, Adopted Family Residence & Rental Property)
Record here the amount paid to the local government for taxes on real estate owned by the parish such as the parking lot. To record real estate taxes for the rectory, adopted family residence and rental property, refer to the real estate tax code in the appropriate category.

5370 CEMETERY EXPENSE / SUBSIDY
Record here the expenditures incurred by the parish or the subsidy given to the cemetery for the operation and maintenance of the parish cemetery, provided the cemetery does not have the financial ability to support itself. If the amount given is a loan to the cemetery, record the expenditure in account code 1180 - Cemetery Receivable.

5380 CONTRACTED JANITORIAL SERVICE
Record here the expenditures for janitorial services for the church buildings and property in which the janitorial services are provided by an independent contractor. If the contractor’s business is not incorporated, a Federal Form 1099 must be issued following the completion of the calendar year. Refer to the section of this manual on Form 1099 for more information.

5385 OTHER CONTRACTED MAINTENANCE SERVICES
Record here all contracted services other than janitorial for the maintenance and upkeep of the church buildings and grounds.

Parishes are required to use the following sub-codes:

001 - Office Equipment - Record lease cost in account code 5240.
003 - Computer Equipment - Record lease cost in account code 5240.
007 - Copier Equipment - Record lease cost in account code 5240.
009 - Telephone Equipment - Record lease cost in account code 5240.
011 - Pest Control
013 - Rubbish Collection
015 - Heating and Cooling
017 - Snow Removal
019 - Lawn Care Service
095 - Other Contracted Service

5390 TRANSPORTATION / VEHICLE EXPENSE
Record here all expenditures to operate, maintain or repair, but not replace parish vehicles. This includes gas, maintenance, repairs, registration, etc.

5395 OTHER OPERATION & MAINTENANCE EXPENSE
Record here all other expenditures for the operation and maintenance of the parish that are not included in the above account number codes.

5400 RECTORY EXPENSE
Record in the 5400 series of account number codes the expenditures pertaining to the operation of the rectory including all maintenance, utilities, and salaries of those employed to maintain a residence for the priest(s).

5405 SALARIES - RECTORY
Record here the compensation paid to employees who maintain the rectory.

Parishes are required to use the following sub-codes:

001 - Housekeeper
003 - Laundry Person
005 - Cleaning Person
007 - Cook
095 - Other Rectory Salaries

5410 BENEFITS & INSURANCE - RECTORY
Record here the FICA (Social Security) and fringe benefits that pertain to the employees included in 5405 Salaries - Rectory.

Parishes are required to allocate FICA and fringe benefits to this account code using the following sub-codes:

001 - FICA (Social Security)
003 - Fringe Benefits
011 - Unemployment Compensation

5430 TABLE & HOUSEHOLD EXPENSE - RECTORY
Record here all expenditures for food, supplies, and other minor items used for the rectory.
5440 Furnishings & Equipment - Rectory (Under $4,000)
Record here the expenditures for rectory furniture and equipment costing under $4,000. This includes tables, rugs, lighting fixtures, etc. Record expenditures for office furniture and equipment costing under $4,000 in account code 5240. For rectory furnishings and equipment costing $4,000 or more, refer to account number code 1610.

5450 Utilities - Rectory
Record here the expenditure for utilities on the rectory building.
Parishes are required to use the following sub-codes:
- 001 - Electric
- 003 - Gas
- 005 - Oil
- 007 - Water
- 009 - Sewage
- 011 - Cable
- 095 - Other Utilities

5460 Upkeep Of Rectory (Under $4,000)
Record here the expenditures under $4,000 to repair and maintain the rectory building, furnishings, and grounds. For expenditures of $4,000 or more, refer to account number code 9590.
Parishes are encouraged to use the following sub-codes:
- 001 - Buildings/ Fixtures
- 003 - Furnishings/ Equipment
- 005 - Grounds
- 095 - Other Upkeep

5465 Real Estate Taxes - Rectory
Record here the amount paid to the local government for taxes on the rectory property.

5495 Other Rectory Expense
Record here all other expenditures for the rectory that are not included in the above account number codes.

5500 Interest & Assessment Expense
Record in the 5500 series of account number codes all expenditures for interest and service charges on parish loans and for assessments.

5550 Deposit & Loan Program Loan Interest / Service Charge
Record here the loan interest and service charge due the Deposit & Loan Program. This expense and the payable will be automatically recorded monthly by the diocesan Office for Financial Services to the account code 2515 - Loan Interest Payable.

5555 Other Interest Payment
Record here the expenditures for interest payments due financial institutions other than the Deposit & Loan Program. In accordance with Synod Statute 52, borrowings from outside financial institutions are not permitted without the approval of the General Secretary.

5570 Unrelated Business Income Tax
Record here the income tax payment resulting from income generated from business operations that are not related to operating a church.

5595 Other Assessments
Record here all other assessments paid to the Diocese of Pittsburgh not included in the above series of account codes. (If an assessment is levied as a result of an audit, a journal entry recording this expense will be posted to account code 8125 and the payable due will be processed by the diocesan Office for Financial Services. Code the payment to account code 2020.)

5600 School Subsidy Expense
Record in the 5600 series of account number codes the expenditures for subsidy to a parish elementary or high school, to a jointure school, for tuition aid provided through the parish for specific students and for subsidy paid to send your parishioners to another school and for payments to the diocesan Elementary School Grant Fund.

5610 Parish Elementary School Subsidy
Record here the subsidy to the parish’s own school. To record subsidy to jointures, refer to account 5630. To record subsidy paid to other schools for parish students, refer to account 5640.

5620 High School Tuition Aid
Record here the tuition assistance (subsidy) given to specific needy students who have requested aid to attend a diocesan district, parish or academy high school. Parishes are to sub-code the payments by the
high school's five-digit location number. Contact the
diocesan Office for Financial Services for the high
school location number.

**5630 JOINTURE SUBSIDY**
Record here subsidy to jointure schools, also known as
a merger, regional, or consolidation school, only if the
parish is a member of the jointure. If not a member,
see account code 5650.

**5640 SUBSIDY PAID TO OTHER SCHOOLS**
Record here the subsidy paid by a parish without an
elementary school to other parish elementary schools
in accordance with the policy established by the dioce-
san Department for Catholic Schools. Parishes must
identify the school receiving the subsidy by sub-coding
the subsidy payment by the school's five-digit location
number. Contact the diocesan Office for Financial
Services for the school's location number.

**5650 ELEMENTARY SCHOOL TUITION AID**
Record here the tuition payments to an elementary
school for specific needy students who have requested
tuition assistance.

**5660 ELEMENTARY EDUCATION FUND
SUBSIDY**
Record here the amount paid to the diocese for the
Elementary School Grant Contribution Fund.

**5900 PROPERTY & LIABILITY
INSURANCE**
Record here the expenditures for property and liability
insurance coverage on the parish property, plant and
equipment exclusive of rental property, as billed by the
diocesan Office for Insurance/Employee Benefits. To
record property and liability insurance for rental prop-
erty, refer to account 6970. Insurance coverage for
school and cemetery property should be paid through
that accounting system.

**5905 GENERAL LIABILITY INSURANCE**
**5910 PROPERTY & FIRE INSURANCE**
**5915 BOILER INSURANCE**
**5925 AUTOMOBILE INSURANCE**
**5995 OTHER PROPERTY & LIABILITY
INSURANCE**

NOTE: Insurance expense for the above accounts is posted
monthly by the diocesan Office for Financial Services to the
appropriate insurance expense category. Payments are to be
charged to account code 2010 - Insurance Payable.

**5999 CONTINGENCY EXPENSE**
This account is non-posting and is to be used for
budget purposes only. Budget here a percentage of
operating expenses as a contingency against unexpect-
ed expenses or an unexpected reduction in receipts.

**6000 RELIGIOUS EDUCATION
PROGRAM (RE)**
Record in the 6000 series of account number codes
the income and expenditures for the Religious
Education Program (RE).

**6001 INCOME - RE**
Record here all Religious Education Program income,
sub-coded as follows:

- 001 - Registration Fees - RE
- 003 - Transportation Fees - RE
- 005 - Collections / Donations - RE
- 007 - Fundraising - RE
- 095 - Other Income - RE

**6005 SALARIES - RE**
Record here the compensation paid to employees of
the Program.

Parishes are required to use the following sub-
codes:

- 001 - Lay Director - RE
- 003 - Religious Director - RE
- 007 - Office Staff - RE
- 095 - Other Salaries - RE

**6010 BENEFITS & INSURANCE - RE**
Record here the FICA (Social Security) and fringe
benefits that pertain to the employees included in 6005
Salaries - Religious Education.

Parishes are required to allocate FICA and fringe
benefits to this account code using the following sub-
codes:

- 001 - FICA (Social Security) - RE
- 003 - Fringe Benefits - RE
- 011 - Unemployment Compensation - RE

**6025 MATERIALS & SUPPLIES - RE**
Record here the expenditures for office and classroom
supplies and books used for Religious Education.

**6030 PETTY CASH - RE**
Record here the expenditures to reimburse the
Religious Education Petty Cash Fund. The Religious
Education Program has the option to charge the reim-
bursement to the appropriate expense account number
codes or to this account number code.
6035 POSTAGE - RE
Record here the expenditures for postage used for the Religious Education Program.

6040 FURNISHINGS & EQUIPMENT - RE
(Under $4,000)
Record here the expenditures under $4,000 for furniture and equipment purchased for the Religious Education Program. This includes audiovisual equipment, fax machine, computer, software, telephones, etc. Charge expenditures for furnishings and equipment in excess of $4,000 to account code 1615.

6050 UTILITIES - RE
Record here the expenditure for utilities on the Religious Education Center or the program’s share of the utilities, if it can be reasonably determined.
Parishes are required to use the following sub-codes:
001 - Electric
003 - Gas
005 - Oil
007 - Water
009 - Sewage
095 - Other Utilities

6055 TELEPHONE - RE
Record here the expenditures for telephone operations and telephone answering services related to the Religious Education Program. For the purchase of telephone equipment under $4,000, refer to account number code 6040. For the purchase of equipment costing $4,000 or more, refer to account code 1615.

6060 UPKEEP OF RELIGIOUS EDUCATION CENTER (UNDER $4,000)
Record here the expenditures under $4,000 to repair and maintain the Religious Education Center, buildings, furnishings and grounds. For expenditures of $4,000 or more, refer to account number code 9590.
Parishes are encouraged to use the following sub-codes:
001 - Buildings/ Fixtures
003 - Furnishings/ Equipment
005 - Grounds
095 - Other Upkeep

6065 TEACHER TRAINING & CONFERENCES - RE
Record here the expenditures associated with training and conferences for Religious Education coordinators and teachers. This includes registration, classroom fees, transportation costs and mileage reimbursements associated with traveling to and from workshops or conferences.

6070 REFRESHMENTS - RE
Record here the expenditures for refreshments, such as pizza and soft drinks, for the Religious Education staff and students.

6075 FUNDRAISING EXPENSE - RE
Record here the expenditures associated with fundraising income raised for the Religious Education Program.

6090 TRANSPORTATION / VEHICLE EXPENSE - RE
Record here the expenditures relating to the transportation of students and adults to and from the Religious Education facilities and events, and the cost incurred to operate and maintain the Coordinator’s vehicle. This includes vehicle service and repair, gas, contracted transportation, etc.

6095 OTHER EXPENSE - RE
Record here the expenditures for Religious Education Program expenses that are not included in the above account number codes. Include here the costs of acknowledgment dinners and gifts for the staff.

6100 YOUTH MINISTRY PROGRAM (YM)
Record in the 6100 series of account number codes the income and expenditures for the Youth Ministry Program. (YM)

6101 INCOME - YM
Record here the income that can be attributed to the Youth Ministry Program, sub-code as follows:
001 - Fundraising - YM
003 - Trips - YM
095 - Other Income - YM

6105 SALARIES - YM
Record here the compensation paid to employees of the Youth Ministry Program.
Parishes are required to use the following sub-codes:
001 - Lay Director - YM
003 - Religious Director - YM
039 - Office Staff - YM
095 - Other Salaries - YM

6110 BENEFITS & INSURANCE - YM
Record here the FICA (Social Security) and fringe benefits that pertain to the employees included in 6105 Salaries - Youth Ministry.
Parishes are required to allocate FICA and fringe benefits to this account code using the following subcodes:

- 001 - FICA (Social Security) - YM
- 003 - Fringe Benefits - YM
- 011 - Unemployment Compensation - YM

6125 SUPPLIES - YM
Record here the expenditures for supplies purchased for the Youth Ministry Program.

6135 POSTAGE - YM
Record here the expenditures for postage used for the Youth Ministry Program.

6155 TELEPHONE - YM
Record here the expenditures for telephone operations and telephone answering services related to the Youth Ministry Program.

6170 REFRESHMENTS - YM
Record here the expenditures for refreshments, such as pizza and soft drinks, for the Youth Ministry members and staff.

6175 FUNDRAISING EXPENSE - YM
Record here the expenditures associated with fundraising income raised for the Youth Ministry Program.

6190 TRANSPORTATION / VEHICLE EXPENSE - YM
Record here the expenditures relating to the transportation of students and adults to and from Youth Ministry facilities and events, and the cost incurred to operate and maintain the Youth Ministry Coordinator’s vehicle. This includes vehicle service and repair, gas, contracted transportation, etc.

6195 OTHER EXPENSE - YM
Record here those expenditures for the Youth Ministry Program that is not included in the above account number codes. To record subsidy, see account code 6199.

6199 SUBSIDY - YM
Record here only the subsidy given to the Youth Ministry Program if the Youth Ministry checking account is not reported on the parish accounting system.

6200 ADULT EDUCATION PROGRAM (AND RCIA) (AE)
Record in the 6200 series of account number codes the income and expenditures for the Adult Education Program and the Rite of Christian Initiation of Adults (RCIA) Program. (AE)

6201 INCOME - AE
Record here the income that can be attributed to the Adult Education Program sub-coded as follows:

- 001 - Registration Fees - AE
- 095 - Other Income - AE

6205 SALARIES - AE
Record here the compensation paid to employees of the Adult Education Program.

- 001 - Lay Director - AE
- 003 - Religious Director - AE
- 039 - Office Staff - AE
- 095 - Other Salaries - AE

6210 BENEFITS & INSURANCE - AE
Record here the FICA (Social Security) and fringe benefits that pertain to the employees included in 6205 Salaries - Adult Education.

Parishes are required to allocate FICA and fringe benefits to this account code using the following subcodes:

- 001 - FICA (Social Security) - AE
- 003 - Fringe Benefits - AE
- 011 - Unemployment Compensation - AE

6225 SUPPLIES - AE
Record here the expenditures for supplies purchased for the Adult Education Program.

6235 POSTAGE - AE
Record here the expenditures for postage used for the Adult Education Program.

6255 TELEPHONE - AE
Record here the expenditures for telephone operations and telephone answering services related to the Adult Education Program.

6290 TRANSPORTATION / VEHICLE EXPENSE - AE
Record here the expenditures relating to the transportation of students and adults to and from Adult Education facilities and events. This includes vehicle service and repair, gas, contracted transportation, etc.
6295 OTHER EXPENSE - AE
Record here those expenditures for the Adult Education that are not included in the above account number codes, including stipends paid to speakers. To record subsidy, see account code 6299.

6299 SUBSIDY - AE
Record here only the subsidy given to the Adult Education Program if the Adult Education checking account is not reported on the parish accounting system.

6300 SOCIAL SERVICE PROGRAM (SS)
Record in the 6300 series of account number codes the income and expenditures for the Social Service Program.

6301 INCOME - SS
Record here the income that can be attributed to the Social Service Program, including donations specified by the donor for this program. (Must sub-code)
- 001 - Grant Income - SS
- 003 - Donations - SS
- 005 - Collection - SS
- 095 - Other Income - SS

6305 SALARIES - SS
Record here the compensation paid to employees of the Social Service Program.
  Parishes are required to use the following sub-codes:
- 001 - Lay Director - SS
- 003 - Religious Director - SS
- 039 - Office Staff - SS
- 095 - Other Social Service Salaries

6310 BENEFITS & INSURANCE - SS
Record here the FICA (Social Security) and fringe benefits that pertain to the employees included in 6305 Salaries - Social Service.
  Parishes are required to allocate FICA and fringe benefits to this account code using the following sub-codes:
- 001 - FICA (Social Security) - SS
- 003 - Fringe Benefits - SS
- 011 - Unemployment Compensation - SS

6335 POSTAGE - SS
Record here the expenditures for postage used for the Social Service Program.

6345 AID / SUPPORT / GRANTS - SS
Record here the expenditures for aid, support and grants to benefit those persons in financial need. Payments can be to the individuals or utility companies, etc.
  Parishes are encouraged to use the following sub-codes:
- 001 - Cash Handouts - SS
- 003 - Food Vouchers - SS
- 095 - Other Aid/ Support/ Grants - SS

6355 TELEPHONE - SS
Record here the expenditures for telephone operations and telephone answering services related to the Social Service Program.

6390 TRANSPORTATION / VEHICLE EXPENSE - SS
Record here the expenditures relating to the transportation of students and adults to and from Social Service facilities and the cost incurred to operate and maintain the Social Service Coordinator's vehicle. This includes vehicle service and repair, gas, contracted transportation, etc.

6395 OTHER EXPENSE - SS
Record here those expenditures for the Social Service Program that are not included in the above account number codes.

6400 SENIOR CITIZEN PROGRAM
Record in the 6400 series of account number codes the income and expenditures for the Senior Citizen Program.

6401 SENIOR CITIZEN INCOME
Record here the income generated by the Senior Citizen Program from items such as dues, transportation fees, donations, etc.

6495 SENIOR CITIZEN EXPENSE
Record here the expenditures that can be directly attributed to Senior Citizen Programs and activities, including refreshments, transportation, travel, social events, etc.

6499 SENIOR CITIZEN SUBSIDY
Record here the subsidy given to the Senior Citizen Program if the Senior Citizen Program checking account is not reported on the parish accounting system.
6500 ADOPTED FAMILY PROGRAM (AF)
Record in the 6500 series of account number codes the income and expenditures for the Adopted Family Program. (AF)

6501 INCOME - AF
Record here the income pertaining to the Adopted Family Program.
Parishes are required to use the following sub-codes:
- 001 - Grant Income - AF
- 003 - Donations - AF
- 005 - Collection - AF
- 095 - Other Income - AF

6525 CLOTHING - AF
Record here the expenditures for the purchase of clothing or cleaning of donated items for members of the adopted family.

6530 TABLE & HOUSEHOLD EXPENSE - AF
Record here all expenditures for food, supplies and other items such as cleaners, brooms, etc. used for the Adopted Family Program.

6540 FURNISHINGS & EQUIPMENT - AF (UNDER $4,000)
Record here the expenditures under $4,000 for furniture and equipment purchased for the adopted family. This includes beds, curtains, rugs, tables, chairs, etc. For furnishings and equipment in excess of $4,000, charge to account 1695 - Other Building Furnishings and Equipment.

6550 UTILITIES - AF
Record here the expenditure for utilities pertaining to the adopted family residence.
Parishes are required to use the following sub-codes:
- 001 - Electric
- 003 - Gas
- 005 - Oil
- 007 - Water
- 009 - Sewage
- 011 - Cable
- 095 - Other Utilities

6555 TELEPHONE - AF
Record here the expenditure for telephone costs related to the adopted family residence.

6560 UPKEEP OF ADOPTED FAMILY RESIDENCE (UNDER $4,000)
Record here expenditures under $4,000 to repair and maintain the adopted family's residence, furnishings and grounds. For expenditures of $4,000 or more, refer to account number code 9590.
Parishes are encouraged to use the following sub-codes:
- 001 - Buildings / Fixtures
- 003 - Furnishings / Equipment
- 005 - Grounds
- 095 - Other Upkeep

6565 REAL ESTATE TAXES - AF
Record here the amount paid to the local government for real estate taxes on the adopted family residence.

6575 RENTAL OF RESIDENCE - AF
Record here the expenditures for the rental of a residence for the adopted family. Also include here advanced rent and security deposits. To record the return of a security deposit that was made in the current fiscal year, deposit the amount to this account number code. If the deposit was made in a prior fiscal year, refer to account code 4890 - Refunds.

6595 OTHER EXPENSE - AF
Record here all other expenditures for the adopted family that are not included in the above account number codes. To record subsidy, see account code 6599.

6599 SUBSIDY - AF
Record here the subsidy given to the Adopted Family Program if the Adopted Family checking account is not reported on the parish accounting system.

6600 COMMUNITY PROGRAMS & DONATIONS
Record in the 6600 series of account number codes parish donation expense and the activity pertaining to programs benefiting the local community.

6601 COMMUNITY PROGRAM INCOME
Record here the income designated for community programs. See account code 6695 for the disbursement of this income.
Parishes are required to use the following sub-codes:
- 001 - Food Bank
- 003 - Tithing
- 095 - Other Community Program Income
**6690 PARISH DONATION EXPENSE**
Record here all expenditures for donations to charities and non-profit organizations.
Parishes are encouraged to use the following sub-codes:

- 001 - Fire Department
- 003 - Police Association
- 095 - Other Donations Expense

**6695 COMMUNITY PROGRAM EXPENSE**
Record here the expenditures for community programs.
Parishes are required to use the following sub-codes:

- 001 - Food Bank
- 003 - Tithing
- 095 - Other Community Program Expense

**6700 SOCIAL ACTIVITIES**
Record in the 6700 series of account number codes social activities income and expenditures that are not fund raising in nature.

**6701 SOCIAL ACTIVITIES INCOME**
Record here the income such as ticket sales, donations, transportation fees, etc. generated from parish social activities. If the activity has been handled through a separate checking account, record here the net profit only.
Parishes are encouraged to use the following sub-codes:

- 001 - Dances
- 003 - Dinners
- 005 - Picnics
- 007 - Trips
- 009 - Socials
- 011 - Retreats - Parishioners
- 095 - Other Social Activities

**6795 SOCIAL ACTIVITIES EXPENSE**
Record here the expenditures that can be attributed to parish social activities, only if the activities are handled through a reported checking account.
Parishes are encouraged to use the following sub-codes:

- 001 - Dances
- 003 - Dinners
- 005 - Picnics
- 007 - Trips
- 009 - Socials
- 011 - Retreats - Parishioners
- 095 - Other Social Activities

**6800 OTHER PARISH PROGRAMS**
Record in the 6800 series of account number codes the income and expenditures for parish programs not covered elsewhere in the chart of accounts.

**6801 OTHER PARISH PROGRAMS INCOME**
Record here the income generated from parish programs and activities that are not included elsewhere in the chart of accounts.
Parishes are encouraged to use the following sub-codes:

- 001 - Bible School
- 003 - Resale of Religious Articles
- 095 - Other Parish Programs Income

**6895 OTHER PARISH PROGRAMS EXPENSE**
Record here the expenditures incurred as a result of other parish programs and activities that are not included elsewhere in the chart of accounts.
Parishes are encouraged to use the following sub-codes:

- 001 - Bible School
- 003 - Purchase of Religious Articles (for resale)
- 095 - Other Parish Programs Expense

**6900 RENTAL PROPERTY OPERATION (RP)**
Record in the 6900 series of account number codes the income and expenditures of maintaining rental property. Rental property refers to property rented or leased to a tenant and the property is no longer necessary in the operation of the parish. The school building becomes rental property when the parish no longer operates a school and leases the property to others. The convent building becomes rental property when the building is no longer a factor in the cost of education.

**6901 INCOME - RP**
Record here the income from rental property tenants. (Income from the parish hall, etc. should be recorded in account code 4820.)
Parishes are required to use the following sub-codes:

- 001 - School Building (closed)
- 003 - Convent (closed)
- 095 - Other Buildings
**6950 UTILITIES - RP**
Record here the expenditure for utilities on rental property buildings.
Parishes are required to use the following sub-codes:
- 001 - Electric
- 003 - Gas
- 005 - Oil
- 007 - Water
- 009 - Sewage
- 095 - Other Utilities

**6960 UPKEEP OF RENTAL PROPERTY (UNDER $4,000)**
Record here expenditures under $4,000 to repair and maintain rental property buildings, furnishings and grounds. For expenditures of $4,000 or more, refer to account number code 9590.

**6965 REAL ESTATE TAX - RP**
Record here the amount paid to the local government for real estate taxes on rental property.

**6970 PROPERTY & LIABILITY INSURANCE - RP**
Record here only the property and liability insurance for the parish's rental property. To record property and liability insurance expenditures unrelated to rental property, refer to the 5900 series of account number codes.

**6995 OTHER EXPENSE - RP**
Record here all other expenditures for rental property that are not included in the above series of account number codes.

**7600 PRESCHOOL PROGRAM (PRE)**
Record in the 7600 series of account number codes the income and expenditures to operate a Preschool Program (ages 3 & 4) provided the program is not associated with the elementary school. If the Preschool Program is associated with the elementary school, the income and expenditures should be processed through the school checking account.

**7604 OTHER INCOME - PRE**
Record here all preschool income other than tuition and fundraising.

**7605 SALARIES - PRE**
Record here the compensation paid to those employees associated with the preschool program.

**7610 BENEFITS & INSURANCE - PRE**
Record here the FICA (Social Security) and fringe benefits that pertain to the employees included in 7605 Salaries - Preschool.
Parishes are required to use the following sub-codes:
- 001 - FICA (Social Security) - PRE
- 003 - Fringe Benefits - PRE
- 011 - Unemployment Compensation - PRE

**7625 MATERIALS & SUPPLIES - PRE**
Record here the expenditures for classroom supplies, books and other instructional materials and toys used for the preschool program.

**7635 POSTAGE - PRE**
Record here the expenditures for postage used for the preschool program.

**7640 FURNISHINGS & EQUIPMENT - PRE (UNDER $4,000)**
Record here the furnishings and equipment purchased for the preschool program and costing under $4,000. This includes such items as tables, chairs, sleeping mats, play houses, etc. For purchases in excess of $4,000, refer to account code 1625.

**7670 REFRESHMENTS - PRE**
Record here the expenditures for snacks and drinks for the preschool students.

**7695 OTHER EXPENSE - PRE**
Record here the expenditures for the preschool program that are not included in the above account number codes.

**7700 DAY CARE PROGRAM (DC)**
Record in the 7700 series of account number codes the income and expenditures of operating a Day Care (Nursery School) Center provided the program is not associated with the elementary school. If the Day Care Program is associated with the elementary school, the income and expenditures should be processed through the school checking account.
7701 Income - DC
Record here the fees for children enrolled in the Day Care Program.

7704 Other Income - DC
Record here all income generated by the Day Care Program other than fees.

7705 Salaries - DC
Record here the compensation paid to those employees associated with the Day Care Program.
Parishes are required to use the following sub-codes in the recording of Day Care Salaries:
- 001 - Attendants - DC
- 003 - Nurse - DC
- 039 - Office Staff - DC
- 095 - Other Salaries - DC

7710 Benefits & Insurance - DC
Record here the FICA (Social Security) and fringe benefits that pertain to the employees included in 7705 Salaries - Day Care.
Parishes are required to allocate benefits to this account code using the following sub-codes:
- 001 - FICA (Social Security) - DC
- 003 - Fringe Benefits - DC
- 011 - Unemployment Compensation - DC

7725 Materials & Supplies - DC
Record here the expenditures for classroom supplies, books, other instructional materials and toys used for the Day Care Program.

7735 Postage - DC
Record here the expenditures for postage used for the Day Care Program.

7740 Furnishings & Equipment - DC (Under $4,000)
Record here furnishings and equipment purchased for the Day Care Program costing under $4,000. This includes such items as tables, chairs, sleeping mats, bedding, etc. To record expenditures in excess of $4,000, refer to account code 1695.

7770 Refreshments - DC
Record here the expenditures for snacks and drinks for the children in the Day Care Program.

7795 Other Expense - DC
Record here the expenditures for the Day Care Program that are not included in the above account number codes.

7800 Extended Day Service Program (EDS)
Record in the 7800 series of account number codes the income and expense of operating an Extended Day Service Program provided the program is not associated with the parish elementary school. An Extended Day Service Program is where students are supervised before or after school for a period of time. If the Extended Day Service Program is associated with the elementary school, the income and expenditures are to be processed through the school checking account.

7801 Income - EDS
Record here all income generated by the Extended Day Service Program.

7805 Salaries - EDS
Record here the compensation paid to the employees associated with the Extended Day Service Program.

7810 Benefits & Insurance - EDS
Record here the FICA (Social Security) and fringe benefits that pertain to the employees included in 7805 Salaries - Extended Day Service.
Parishes are required to allocate benefits to this account code using the following sub-codes:
- 001 - FICA (Social Security) - EDS
- 003 - Fringe Benefits - EDS
- 011 - Unemployment Compensation - EDS

7825 Materials & Supplies - EDS
Record here the expenditures for materials, supplies and games used for the Extended Day Service Program.

7835 Postage - EDS
Record here the expenditures for postage used for the Extended Day Service Program.

7840 Furnishings & Equipment - EDS (Under $4,000)
Record here the furnishings and equipment purchased for the Extended Day Service Program costing under $4,000. This includes such items as tables, chairs, sleeping mats, playground, etc. For purchases in excess of $4,000, refer to account code 1625.

7870 Refreshments - EDS
Record here the expenditures for snacks and drinks for the students in the Extended Day Service Program.
7895 OTHER EXPENSE - EDS
Record here the expenditures for the Extended Day Service Program that are not covered by the above account number codes.

8000 FUNDRAISING CAMPAIGN
Record in the 8000 series of account number codes the fundraising activity that pertains to special campaigns. Parishes must record the gross receipts and expenditures on the parish financial statement. For information regarding exemption from Parish Share Assessment, refer to the appropriate section in this manual.

8010 BUILDING FUND CAMPAIGN
INCOME (*NOTE)
Record here the income from fundraising campaigns specifically designated for construction of a new building.

8015 BUILDING FUND CAMPAIGN
EXPENSE
Record here the expenses incurred in conducting a fundraising campaign for new building construction. To record the cost of construction, refer to the 1500 series of account number codes.

8020 DEBT REDUCTION CAMPAIGN
INCOME (*NOTE)
Record here the income from fundraising campaigns specifically designated for debt reduction.

8025 DEBT REDUCTION CAMPAIGN
EXPENSE
Record here the expenses incurred in conducting a fundraising campaign to reduce the parish debt. To record payment on a debt, refer to the 2500 series of account number codes.

8030 CAPITAL IMPROVEMENT CAMPAIGN
INCOME (*NOTE)
Record here the income from fundraising campaigns specifically designated for capital improvements such as building additions, parking lot construction, major renovations, etc.

8035 CAPITAL IMPROVEMENT CAMPAIGN
EXPENSE
Record here the expenses incurred in conducting a fundraising campaign for capital improvements. To record the cost of capital improvements, refer to the 1500 and 1600 series of account number codes.

8040 REPAIRS & REPLACEMENTS CAMPAIGN
INCOME (*NOTE)
Record here the income from fundraising campaigns specifically designated for repairs and replacements such as roof repairs and replacements, renovations, etc.

8045 REPAIRS & REPLACEMENTS CAMPAIGN
EXPENSE
Record here the expenses incurred in conducting a fundraising campaign for repairs and replacements. To record the cost of repairs and replacements that are of a capital improvement nature, refer to the 1500 and 1600 series of account number codes.

8050 ORGAN FUND CAMPAIGN INCOME
(*NOTE)
Record here the income from fundraising campaigns specifically designated for purchase or major repair of an organ.

8055 ORGAN FUND CAMPAIGN EXPENSE
Record here the expenses incurred in conducting a fundraising campaign for purchase or major repair of an organ. To record the purchase of an organ, refer to account code 1605.

8090 OTHER FUNDRAISING CAMPAIGN
INCOME (*NOTE)
Record here the income from fundraising campaigns not included in the above series of account number codes.

8095 OTHER FUNDRAISING CAMPAIGN
EXPENSE
Record here the expenses incurred in conducting fundraising campaigns not included in the above series of account number codes.

*NOTE: Net fundraising income (income less expense) is assessable unless exemption has been granted by the diocesan General Secretary.

8100 PARISH SHARE PROGRAM
Record in the 8100 series of account number codes the receipts and disbursements pertaining to the Parish Share Program (PSP).

8110 PARISH SHARE RECEIPTS
Record here only funds specifically designated for Parish Share Program. Parishes are required to sub-code the receipts by the year (i.e. 2004) to which it applies.
8115 PARISH SHARE REMITTED
Record here all funds remitted to the Diocese to meet the parish’s PSP goal.
Parishes are required to sub-code the PSP expenditure by the year (i.e. 2004) to which it applies.
Parishes are required to remit all funds, including excesses, raised for PSP. See procedure section of this manual for further explanation.

8120 PARISH SHARE REFUND
Record here the PSP funds returned to the parish by the Diocese in excess of the parish’s PSP goal. See procedure section of this manual for further explanation.
Parishes are required to sub-code the refund by the year (i.e. 2004) to which it applies.

8125 UNREPORTED INCOME ASSESSMENT
The diocesan Office for Financial Services will automatically record here the assessment resulting from a parish audit. The payment of the assessment is to be recorded in account code 2020 - Special Assessment Payable.

9100 DIOCESAN & NON-DIOCESAN COLLECTIONS
Record in the 9100 series of account number codes the receipts and remittances of diocesan and other collections that are not considered revenue and expense to the parish.
Diocesan collections are to be remitted by separate checks payable to the Diocese of Pittsburgh and sent to either the diocesan Office for Financial Services - Central Accounting Department or to the Missions Office. The following codes will identify where to remit:

<table>
<thead>
<tr>
<th>Remit to</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central Accounting Department</td>
<td>C.A.D.</td>
</tr>
<tr>
<td>Missions Office</td>
<td>M.O.</td>
</tr>
</tbody>
</table>

9105 St. Anthony School Program/DePaul Institute Collection Receipts
9110 St. Anthony School Program/DePaul Institute Collection Remitted - Remit to C.A.D.

9115 Christmas Charities Collection Receipts
9120 Christmas Charities Collection Remitted - Remit to C.A.D.

9125 Mission Sunday Collection Receipts
9130 Mission Sunday Collection Remitted - Remit to M.O.

9135 Mission Cooperation Collection Receipts
9140 Mission Cooperation Collection Remitted - Remit to M.O.

9145 Retirement Fund for Religious Collection Receipts
9150 Retirement Fund for Religious Collection Remitted - Remit to C.A.D.

9155 Catholic University/Communication Campaign Collection Receipts
9160 Catholic University/Communication Campaign Collection Remitted - Remit to C.A.D.

9165 Human Development/Home Missions Collection Receipts
9170 Human Development/Home Missions Collection Remitted - Remit to C.A.D.

9175 Holy Land Collection Receipts
9180 Holy Land Collection Remitted - Remit to C.A.D.

9185 American Bishop’s Overseas Appeal/Eastern Europe/Latin America Collection Receipts
9190 American Bishop’s Overseas Appeal/Eastern Europe/Latin America Collection Remitted - Remit to C.A.D.

9205 Peter’s Pence Collection Receipts
9210 Peter’s Pence Collection Remitted - Remit to C.A.D.

9215 Aid to Poland Collection Receipts*
*Polish Parishes only.
9220 Aid to Poland Collection Remitted - Remit to National Office

9225 Slovak Collection Receipts*
*Slovak Parishes only.
9230 Slovak Collection Remitted - Remit to National Office

9235 Rice Bowl Collection Receipts
9240 Rice Bowl Collection Remitted - Remit to M.O.

9245 Bishop’s Education Fund Receipts
9250 Bishop’s Education Fund Remitted - Remit to C.A.D. - (Foundation)

9380 Other Diocesan Collections Receipts
9385 Other Diocesan Collections Remitted - Remit to C.A.D.
9390 Non-Diocesan Collections Receipts
9395 Non-Diocesan Collections Remitted
Include collection for St. Vincent de Paul

NOTE: To record additional collections, contact the diocesan Office for Financial Services for account numbers.

9500 MISCELLANEOUS
NON-OPERATING ACTIVITY
Record in the 9500 series of account number codes the proceeds received from the sale of assets such as buildings, furniture, vehicles, equipment, etc. Also record here the proceeds from insurance settlements as well as the repairs made from the insurance proceeds. Also record here extraordinary maintenance expenditures costing $4,000 or more (not to be confused with capital expenditures which are to be recorded in the appropriate asset account).

9550 PROCEEDS FROM SALE OF ASSETS
Record here the proceeds received when the following assets are sold: land, buildings, equipment, fixtures, vehicles, statues, works of art, etc.

9560 ARCHITECTURAL EXPENSE
Record here payments to architects for feasibility studies for potential projects.

9580 PROCEEDS FROM INSURANCE CLAIMS
Record here the proceeds from insurance settlements.

9585 REPAIRS EXPENSE COVERED BY INSURANCE
Record here the expenditures for repairs or replacement of land, buildings, fixtures, furnishings and equipment covered by insurance settlements. Parishes are required to use the following sub-codes to provide greater accuracy in the recording of Repairs Covered by Insurance:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>005</td>
<td>Church Building and Contents</td>
</tr>
<tr>
<td>010</td>
<td>Rectory Building and Contents</td>
</tr>
<tr>
<td>015</td>
<td>Activity &amp; Religious Education</td>
</tr>
<tr>
<td></td>
<td>Building and Contents</td>
</tr>
<tr>
<td>020</td>
<td>Rental Property Building and Contents</td>
</tr>
<tr>
<td>025</td>
<td>School Building and Contents</td>
</tr>
<tr>
<td>030</td>
<td>Faculty Residence Building and</td>
</tr>
<tr>
<td></td>
<td>Contents</td>
</tr>
<tr>
<td>075</td>
<td>Land / Parking Lot</td>
</tr>
<tr>
<td>090</td>
<td>Vehicle</td>
</tr>
<tr>
<td>095</td>
<td>Other Buildings and Contents</td>
</tr>
</tbody>
</table>

9590 EXTRAORDINARY MAINTENANCE EXPENSE
Record here the expenditures for repairs and maintenance costing over $4,000 that are non-reoccurring (interior painting, etc.) but do not add to the value or substantially extend the life of parish assets. The extraordinary maintenance expenditures must be sub-coded as follows:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>005</td>
<td>Church Building &amp; Contents Expense</td>
</tr>
<tr>
<td>010</td>
<td>Rectory Building &amp; Contents Expense</td>
</tr>
<tr>
<td>015</td>
<td>Activity &amp; Religious Education</td>
</tr>
<tr>
<td></td>
<td>Building &amp; Contents Expense</td>
</tr>
<tr>
<td>020</td>
<td>Rental Property Building &amp; Contents Expense</td>
</tr>
<tr>
<td>025</td>
<td>School Building &amp; Contents Expense</td>
</tr>
<tr>
<td>030</td>
<td>Faculty Residence Building &amp;</td>
</tr>
<tr>
<td></td>
<td>Contents Expense</td>
</tr>
<tr>
<td>075</td>
<td>Land / Parking Lot Expense</td>
</tr>
<tr>
<td>095</td>
<td>Other Buildings &amp; Contents Expense</td>
</tr>
</tbody>
</table>
### 4.04.A-1 Checkbook Activity Report

<table>
<thead>
<tr>
<th>Cash Account</th>
<th>Balance Beginning of Month</th>
<th>Deposits/Credits</th>
<th>Check No.</th>
<th>Date</th>
<th>Memo</th>
</tr>
</thead>
<tbody>
<tr>
<td>03 Collection</td>
<td>1,048,895.00</td>
<td>04 Collection</td>
<td>1,241,895.00</td>
<td>03</td>
<td>Collection</td>
</tr>
<tr>
<td>03</td>
<td>1,048,895.00</td>
<td>04</td>
<td>1,241,895.00</td>
<td>03</td>
<td>Collection</td>
</tr>
<tr>
<td>03 Collection</td>
<td>1,048,895.00</td>
<td>04 Collection</td>
<td>1,241,895.00</td>
<td>03</td>
<td>Collection</td>
</tr>
<tr>
<td>03</td>
<td>1,048,895.00</td>
<td>04</td>
<td>1,241,895.00</td>
<td>03</td>
<td>Collection</td>
</tr>
<tr>
<td>03 Collection</td>
<td>1,048,895.00</td>
<td>04 Collection</td>
<td>1,241,895.00</td>
<td>03</td>
<td>Collection</td>
</tr>
</tbody>
</table>

*Note: This is a sample of the checkbook activity report. Actual figures may vary.*
<table>
<thead>
<tr>
<th>Check No.</th>
<th>Date</th>
<th>Explanation</th>
<th>Deposits/Credits</th>
<th>Checks/Debits</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td></td>
<td>Hatred Income</td>
<td>60.00</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td></td>
<td>Peter's Office Receipts</td>
<td>47.00</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td></td>
<td>2008 Parish Share Receipts</td>
<td>2,660.00</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td></td>
<td>Social Service Income</td>
<td>127.00</td>
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</tr>
<tr>
<td>16</td>
<td></td>
<td>Festival Income</td>
<td>50.00</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td></td>
<td>Votive Light Expense</td>
<td>26.75</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td></td>
<td>Maintenance &amp; Janitors</td>
<td>323.75</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td></td>
<td>Maintenance &amp; Janitors</td>
<td>4,281.00</td>
<td></td>
</tr>
<tr>
<td>20</td>
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<td>Refunds</td>
<td>550.00</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td></td>
<td>Fringe Benefits - Tap</td>
<td>202.50</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td></td>
<td>Hatred Income</td>
<td>40.00</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td></td>
<td>Votive Light Income</td>
<td>322.50</td>
<td></td>
</tr>
<tr>
<td>24</td>
<td></td>
<td>Festival Income</td>
<td>100.00</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td></td>
<td>Festival Income</td>
<td>100.00</td>
<td></td>
</tr>
<tr>
<td>26</td>
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<td>Offer to Collection</td>
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</tr>
<tr>
<td>27</td>
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<td>Offer to Collection</td>
<td>14,001.25</td>
<td></td>
</tr>
<tr>
<td>28</td>
<td></td>
<td>Capital Improvement Camp, Inc</td>
<td>275.00</td>
<td></td>
</tr>
<tr>
<td>29</td>
<td></td>
<td>Peter's Office Receipts</td>
<td>2,660.00</td>
<td></td>
</tr>
<tr>
<td>30</td>
<td></td>
<td>Refunds</td>
<td>550.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total Deposits and Bank Credits:</td>
<td>179,458.58</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Check No.</th>
<th>Date</th>
<th>Explanation</th>
<th>Deposits/Credits</th>
<th>Checks/Debits</th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
<td>18</td>
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**Total Deposits and Bank Debits:** 122,027.70

**Total Checks and Bank Debits:** 122,027.70

**Adjustments to Cash**

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**Total Adjustments (Net):** 58893.84

**Ending Balance (Calculated):** 51,208.00

**Ending Balance (Reported):** 51,208.00
## Cash Account #1

### Beginning Balance
- **7,851.97**

### Deposits/Credits

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### Checks/Debits

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**Total Checks and Bank Debits**: 3,916.11

### Ending Balance (Calculated)
- **7,644.34**

### Ending Balance (Reported)
- **7,644.34**
CHECKBOOK ACTIVITY REPORT
FOR THE MONTH OF JUNE, 2002

Cash Account #2
Beginning Balance: 6,154.77

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<tr>
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<td></td>
<td>Dances</td>
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<tr>
<td>25</td>
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<td>Supplies-Youth Ministry</td>
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<tr>
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Total Deposits and Bank Credits: 1,014.40

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Total Checks and Bank Debites: 3,281.55

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Total Adjustments (Net): 35.00

Ending Balance (Calculated): 6,019.62

Ending Balance (Reported): 6,019.62
## 4.04.B-1  Balance Sheet

### Parish Balance Sheet
As of June 30, 2005

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Total Cash Accounts Receivable

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Total Accounts Receivable

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<td>Capital Improvement Fund</td>
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<td>1205.0382</td>
<td>Tuition Assistance Fund</td>
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Total Catholic Institute Deposits

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Total Investments

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Total Land

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<td>Rectory Building/Fixtures</td>
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<tr>
<td>1520.0500</td>
<td>School Building/Fixtures</td>
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<tr>
<td>1530.0500</td>
<td>Faculty Res. Building/Fl</td>
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<tr>
<td>1550.0500</td>
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Total Buildings and Fixtures

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<td>Rental Prop Furnish/Eq</td>
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Total Furnishing/Equipment/Vehicles

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Total Accounts Payable

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122
### Parish Financial Statement
For the Twelve Months Ending June 30, 2008

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<td>18,000.00</td>
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<td>15,318.42</td>
<td>16,737.84</td>
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<td>(25,437.84)</td>
<td>20.0%</td>
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<p>| TOTAL | 123,405.00 | 1,099,441.86 | 1,104,500.00 | (5,058.14) | 0.5% | 1,104,500.00 |</p>
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**Total Administration Expense:** 1,190.00 2,321,256.66 3,172,412.00  (<1,166.54> 2.3 237,142.00

**Operation and Maintenance Expense:**

- **Salaries - Mint & Janitor:** 2,547.00 2,547.00 2,547.00  100.00  37.02 70,000.00
- **Other Oper. & Maint. Salary:** 0.00 100.00 100.00  100.00  50.00 400.00
- **Office Materials - Maint:** 629.00 629.00 629.00  100.00  25.00 500.00
- **Fringe Benefits - Maint:** 1,703.00 1,703.00 1,703.00  100.00  35.2 22,800.00
- **Unemployment Comp. - Maint:** 150.00 150.00 150.00  100.00  25.00 1,500.00
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<td>14.4%</td>
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</tr>
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<td>Church Grounds &amp; Keep.</td>
<td>0.00</td>
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<td>2,000.00</td>
<td>&lt;1,800.00</td>
<td>90.0%</td>
<td>2,000.00</td>
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<td>Church Parking Lot/Plaza</td>
<td>45.00</td>
<td>&lt;3,556.28</td>
<td>7,000.00</td>
<td>&lt;3,453.72</td>
<td>49.3%</td>
<td>7,000.00</td>
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<tr>
<td>Other Church Keep</td>
<td>0.00</td>
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<td>600.00</td>
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<td>Real Estate Taxes</td>
<td>0.00</td>
<td>897.77</td>
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<td>&lt;502.73</td>
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<tr>
<td>Computer Equipment Cont.</td>
<td>849.14</td>
<td>4,664.27</td>
<td>10,200.00</td>
<td>&lt;5,535.73</td>
<td>5.5%</td>
<td>10,200.00</td>
</tr>
<tr>
<td>Copy Equipment Contract</td>
<td>410.20</td>
<td>1,928.95</td>
<td>6,110.00</td>
<td>&lt;4,181.05</td>
<td>31.5%</td>
<td>6,110.00</td>
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<tr>
<td>Pest Control Contract</td>
<td>88.78</td>
<td>457.00</td>
<td>600.00</td>
<td>&lt;142.92</td>
<td>18.8%</td>
<td>600.00</td>
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<tr>
<td>Trash Haulage Collection Cont.</td>
<td>0.00</td>
<td>605.28</td>
<td>1,240.00</td>
<td>&lt;634.72</td>
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<td>1,240.00</td>
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<tr>
<td>Heating &amp; Cooling Contract</td>
<td>127.50</td>
<td>127.50</td>
<td>800.00</td>
<td>&lt;672.50</td>
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<td>Snow Removal Contract</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
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<td>Other Contracted Services</td>
<td>0.00</td>
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<td>1,000.00</td>
<td>1,000.00</td>
<td>&lt;574.67</td>
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<tr>
<td>Other Operation &amp; Maint.</td>
<td>0.00</td>
<td>1,500.00</td>
<td>1,000.00</td>
<td>&lt;500.00</td>
<td>0.0%</td>
<td>1,000.00</td>
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<tr>
<td><strong>Total Operation &amp; Maint.</strong></td>
<td>13,063.61</td>
<td>178,326.72</td>
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<td>&lt;11,978.27</td>
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<td><strong>Rectory Expense:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries - Housekeeper</td>
<td>388.92</td>
<td>10,427.04</td>
<td>10,428.00</td>
<td>&lt;0.96</td>
<td>0.0%</td>
<td>10,428.00</td>
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<tr>
<td>Salaries - Rectory Cook</td>
<td>1,764.00</td>
<td>21,168.00</td>
<td>21,600.00</td>
<td>&lt;432.00</td>
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<td>21,600.00</td>
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<tr>
<td>Rectory Personnel Expense</td>
<td>201.42</td>
<td>2,437.04</td>
<td>3,364.00</td>
<td>927.00</td>
<td>27.6%</td>
<td>3,364.00</td>
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<td>Fringe Benefit - Rectory</td>
<td>1,014.29</td>
<td>6,425.80</td>
<td>1,100.00</td>
<td>525.00</td>
<td>37.2%</td>
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<td>90.00</td>
<td>180.00</td>
<td>200.00</td>
<td>&lt;120.00</td>
<td>60.0%</td>
<td>200.00</td>
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<td>Rectory Table &amp; Supplies</td>
<td>1,856.08</td>
<td>16,071.67</td>
<td>11,428.00</td>
<td>4,643.67</td>
<td>39.8%</td>
<td>11,428.00</td>
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<tr>
<td>Rectory Furnishings/Equip.</td>
<td>0.00</td>
<td>957.75</td>
<td>2,800.00</td>
<td>&lt;1,842.25</td>
<td>62.1%</td>
<td>2,800.00</td>
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<tr>
<td>Rectory Electricity Expense</td>
<td>575.90</td>
<td>6,930.00</td>
<td>6,000.00</td>
<td>930.00</td>
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<td>Rectory Gas Expense</td>
<td>23.25</td>
<td>23.25</td>
<td>23.25</td>
<td>0.00</td>
<td>0.0%</td>
<td>23.25</td>
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<tr>
<td>Rectory Water Expense</td>
<td>0.00</td>
<td>270.65</td>
<td>240.00</td>
<td>30.65</td>
<td>12.7%</td>
<td>240.00</td>
</tr>
<tr>
<td>Rectory Cable Expense</td>
<td>41.95</td>
<td>404.01</td>
<td>400.00</td>
<td>4.01</td>
<td>1.0%</td>
<td>400.00</td>
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<tr>
<td>Other Rectory Utilities</td>
<td>0.00</td>
<td>212.60</td>
<td>240.00</td>
<td>&lt;27.40</td>
<td>11.3%</td>
<td>240.00</td>
</tr>
<tr>
<td>Keep of Rectory</td>
<td>0.00</td>
<td>72.20</td>
<td>72.20</td>
<td>0.00</td>
<td>0.0%</td>
<td>72.20</td>
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<td>Rectory Building/Therms</td>
<td>70.19</td>
<td>288.55</td>
<td>300.00</td>
<td>&lt;11.45</td>
<td>3.8%</td>
<td>300.00</td>
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<tr>
<td>Rectory Furnishings/Equip.</td>
<td>0.00</td>
<td>82.05</td>
<td>80.00</td>
<td>2.05</td>
<td>2.6%</td>
<td>80.00</td>
</tr>
<tr>
<td>Other Rectory Expense</td>
<td>0.00</td>
<td>600.00</td>
<td>600.00</td>
<td>&lt;600.00</td>
<td>0.0%</td>
<td>600.00</td>
</tr>
<tr>
<td><strong>Total Rectory Expense</strong></td>
<td>5,237.39</td>
<td>64,311.00</td>
<td>62,782.00</td>
<td>1,529.00</td>
<td>2.4%</td>
<td>62,782.00</td>
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<td><strong>Interest &amp; Assessments Expense:</strong></td>
<td></td>
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<td></td>
<td></td>
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<tr>
<td>Other Special Assessments</td>
<td>11,992.00</td>
<td>11,992.00</td>
<td>11,992.00</td>
<td>0.00</td>
<td>0.0%</td>
<td>11,992.00</td>
</tr>
<tr>
<td><strong>Total Interest/Assessments Exp.</strong></td>
<td>11,992.00</td>
<td>11,992.00</td>
<td>11,992.00</td>
<td>0.00</td>
<td>0.0%</td>
<td>11,992.00</td>
</tr>
<tr>
<td><strong>Property &amp; Liability Insurance:</strong></td>
<td></td>
<td></td>
<td></td>
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<td></td>
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</table>
### ISHACH FINANCIAL STATEMENT
For the Twelve Months Ending June 30, 2007

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>CURRENT MONTH</th>
<th>YEAR-TO-DATE</th>
<th>Y-T-D VARIANCE</th>
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</thead>
<tbody>
<tr>
<td><strong>General Liability Insurance</strong></td>
<td>183.00</td>
<td>1,110.77</td>
<td>2,160.00</td>
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<tr>
<td><strong>Property &amp; Fire Insurance</strong></td>
<td>1,751.15</td>
<td>14,616.49</td>
<td>14,196.00</td>
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<tr>
<td><strong>Boiler Insurance</strong></td>
<td>18.60</td>
<td>134.33</td>
<td>155.00</td>
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<tr>
<td><strong>Automobile Insurance</strong></td>
<td>256.00</td>
<td>2,013.00</td>
<td>2,060.00</td>
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<tr>
<td><strong>Other Prop. &amp; Liability Insura</strong></td>
<td>383.25</td>
<td>2,888.00</td>
<td>2,985.00</td>
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<tr>
<td><strong>Total Property &amp; Liability Insurance</strong></td>
<td>2,478.92</td>
<td>19,926.94</td>
<td>19,971.00</td>
</tr>
</tbody>
</table>

| **GDG PROGRAM:***                      |               |              |                |
|**GDG Registration Fee**               | 3,936.00      | 26,727.50    | 26,100.00      |
|**GDG Collection**                     | 2.00          | 2.00         | 2.00           |
|**Other GDG Income**                   | 86.04         | 698.38       | 784.48         |
|**Total GDG Income**                   | 3,125.04      | 22,503.88    | 22,220.00      |
|**GDG Director Salaries**              | 5,106.92      | 37,371.04    | 37,290.00      |
|**GDG Office Staff Salaries**          | 1,295.27      | 16,018.76    | 15,954.46      |
|**GDG FICA Expense**                   | 548.22        | 4,411.08     | 4,188.98       |
|**GDG Fringe Benefits**                | 441.35        | 4,973.49     | 4,992.99       |
|**Unemployment Comp. - GDG**           | 80.00         | 100.00       | 30.00          |
|**GDG Materials & Supplies**           | 512.95        | 32,173.61    | 31,972.61      |
|**GDG Petty Cash Expense**             | 500.00        | 500.00       | 500.00         |
|**GDG Postage Expense**                | 277.44        | 2,786.42     | 2,789.42       |
|**GDG Supplies & Equipment**           | 2,364.24      | 19,773.49    | 19,581.77      |
|**GDG Electricity Expense**            | 254.40        | 2,528.90     | 2,518.90       |
|**GDG Gas Expense**                    | 15.64         | 256.87       | 241.23         |
|**GDG Water Expense**                  | 100.00        | 10,000.00    | 10,000.00      |
|**GDG Telephone Expense**              | 26.81         | 267.24       | 265.37         |
|**GDG Specials**                       | 101.00        | 850.00       | 849.00         |
|**Teacher Training & Confer.**         | 150.00        | 1,656.00     | 1,601.00       |
|**GDG Fringe Benefits**                | 1,500.00      | 11,400.00    | 11,400.00      |
|**Transportation/Vehicle**             | 15.00         | 150.00       | 135.00         |
|**Other GGD Expense**                  | 9,302.00      | 9,302.00     | 9,302.00       |
|**Total GDG Expense**                  | 32,988.11     | 129,199.06   | 129,270.00     |
|**Net GDG Expense/Income**             | 6,930.97      | 78,597.08    | 75,960.00      |

### YOUTH MINISTRY PROGRAM:

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>CURRENT MONTH</th>
<th>YEAR-TO-DATE</th>
<th>Y-T-D VARIANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Youth Ministry Income</strong></td>
<td>800.00</td>
<td>8,666.94</td>
<td>9,567.00</td>
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<td><strong>Youth Min. FICA Expense</strong></td>
<td>128.13</td>
<td>1,487.44</td>
<td>1,615.98</td>
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<tr>
<td><strong>Youth Min. Fringe Benefits</strong></td>
<td>195.35</td>
<td>2,113.48</td>
<td>2,208.06</td>
</tr>
<tr>
<td><strong>Teacher Training &amp; Confer.</strong></td>
<td>90.00</td>
<td>900.00</td>
<td>900.00</td>
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<tr>
<td><strong>Youth Min. Other</strong></td>
<td>1,143.83</td>
<td>9,998.00</td>
<td>10,142.02</td>
</tr>
<tr>
<td><strong>Youth Min. Telephone</strong></td>
<td>534.00</td>
<td>4,543.51</td>
<td>4,543.51</td>
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<tr>
<td><strong>Youth Min. Transportation</strong></td>
<td>174.75</td>
<td>1,271.43</td>
<td>1,446.18</td>
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<tr>
<td><strong>Youth Min. Refrsh.</strong></td>
<td>200.00</td>
<td>2,000.00</td>
<td>2,000.00</td>
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<tr>
<td><strong>Youth Min. Transp.</strong></td>
<td>200.00</td>
<td>2,000.00</td>
<td>2,000.00</td>
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<tr>
<td><strong>Youth Ministry Exp.</strong></td>
<td>994.31</td>
<td>7,792.49</td>
<td>7,792.49</td>
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</tbody>
</table>

<p>| <strong>Fiscal Year</strong>                      |               |              |                |
|<strong>Current</strong>                           | 2,320.00      | 2,320.00     | 2,320.00       |
|<strong>Prev. Year</strong>                        | 2,320.00      | 2,320.00     | 2,320.00       |
|<strong>Budget</strong>                            | 2,320.00      | 2,320.00     | 2,320.00       |
|<strong>Total</strong>                             | 2,320.00      | 2,320.00     | 2,320.00       |
|<strong>Total</strong>                             | 2,320.00      | 2,320.00     | 2,320.00       |
|<strong>Total</strong>                             | 2,320.00      | 2,320.00     | 2,320.00       |</p>
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<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
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<tbody>
<tr>
<td></td>
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<td>YEAR-TO-DATE</td>
<td>YEAR-TO-DATE</td>
<td>Y-T-D VARIANCE</td>
<td>1 OF 5</td>
<td>FISCAL YEAR BUDGET</td>
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<td>ACTUAL</td>
<td>BUDGET</td>
<td>BUDGET</td>
<td>COL. 2 - 3</td>
<td>COL. 4 / 5</td>
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<tr>
<td>Total Youth Ministry Expense</td>
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<tr>
<td>Adult Education Fees</td>
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<tr>
<td>Ray Director Adult Ed.</td>
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<td>18,900.00</td>
<td>18,900.00</td>
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<td>1.8%</td>
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<td>Office Staff Adult Ed.</td>
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<td>8,612.96</td>
<td>6,718.00</td>
<td>&lt;219.44</td>
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<td>Adult Ed. Fringe Benefits</td>
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<td>1,250.76</td>
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<td>44.00</td>
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<td>32,329.46</td>
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<td>397.46</td>
<td>1.0%</td>
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<td>SOCIAL SERVICE PROGRAM</td>
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<tr>
<td>Social Service Income</td>
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<td>14,600.00</td>
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<td>100.00</td>
<td>0%</td>
<td>150.00</td>
</tr>
<tr>
<td>Total Social Service Income</td>
<td>1,789.69</td>
<td>15,110.00</td>
<td>14,600.00</td>
<td>810.00</td>
<td>5.5%</td>
<td>14,600.00</td>
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<tr>
<td>Religious Director-Fac. Se</td>
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<tr>
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<td>6,589.00</td>
<td>749.56</td>
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<tr>
<td>Other Aid/Support/Grants</td>
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<td>150.00</td>
<td>&lt;150.00</td>
<td>100.00</td>
<td>0%</td>
<td>150.00</td>
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<tr>
<td>Social Serv. Telephone</td>
<td>0.00</td>
<td>115.56</td>
<td>175.00</td>
<td>&lt;60.44</td>
<td>34.2%</td>
<td>175.00</td>
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<tr>
<td>Transportation/Vehicle-6.2</td>
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<td>352.09</td>
<td>1,152.00</td>
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<td>33.1%</td>
<td>1,152.00</td>
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<tr>
<td>Other Social Service Exp.</td>
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<td>100.00</td>
<td>&lt;100.00</td>
<td>100.00</td>
<td>0%</td>
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<tr>
<td>Total Social Service Expense</td>
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### Parish Financial Statement
For the Twelve Months Ending June 30, 2003

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### Parish Property Operations

#### Preschool Program:

#### Day Care Program:

#### Extended Day Service Program:

#### School Supplies Expense:
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<td>&lt;5,525.00&gt;</td>
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<tr>
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<td>&lt;13,502.36&gt;</td>
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<td>&lt;3,759.21&gt;</td>
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<td>&lt;3,511.75&gt;</td>
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<td>&lt;19,018.51&gt;</td>
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<td>1405 School Building</td>
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<td>&lt;8,282.86&gt;</td>
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<td>&lt;8,282.86&gt;</td>
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<td>1415 Church Furnishings/Equip</td>
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<td>&lt;24,064.14&gt;</td>
<td>.00</td>
<td>&lt;24,064.14&gt;</td>
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<td>1415 School Furnishings/Equip</td>
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<td>&lt;16,733.54&gt;</td>
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<td>&lt;16,733.54&gt;</td>
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</tr>
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<td>DESCRIPTION</td>
<td>Month Actual</td>
<td>Year-To-Date Actual</td>
<td>Year-To-Date Budget</td>
<td>V-T-D Variance</td>
<td>% of Variance</td>
<td>Fiscal Yr Budget</td>
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<tr>
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<td>17.60</td>
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<td>17.60</td>
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<td>2010 Insurance Payable</td>
<td>4.23</td>
<td>694.81</td>
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<td>694.81</td>
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TRANSFER AND EXCHANGE:

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<th>Year-To-Date Actual</th>
<th>Year-To-Date Budget</th>
<th>V-T-D Variance</th>
<th>% of Variance</th>
<th>Fiscal Yr Budget</th>
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<td>2005</td>
<td>ADJUSTMENT TO FUND BALANCE</td>
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<td>&lt;161.627.58&gt;</td>
<td>0 %</td>
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<td>CASH SURPLUS/DEFICIT</td>
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<td>&lt;89.450.52&gt;</td>
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<td>&lt;87.858.52&gt;</td>
<td>5.891.9 %</td>
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<td>Beginning Cash Balance</td>
<td>171.189.70</td>
<td>152.587.88</td>
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<td>0 %</td>
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<td>Ending Cash Balance</td>
<td>162.106.96</td>
<td>162.106.96</td>
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<td>0 %</td>
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# Parish Financial Statement

For the Twelve Months Ending June 30, 2002

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<td>VARIANCE</td>
<td>VARIANCE</td>
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<td>MONTH</td>
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<td>Collections at Office/see</td>
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<td>1,900,782.40</td>
<td>967,000.00</td>
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<td>1,993,339.68</td>
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<td>Salaries &amp; Wages</td>
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<td>105,721.85</td>
<td>100,121.00</td>
<td>5,491.85</td>
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<td>100,121.00</td>
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<td>1,000.00</td>
<td>1,000.00</td>
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<td>1,000.00</td>
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<tr>
<td>Other</td>
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<td><strong>Total Operating Expenses</strong></td>
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<td>120,721.85</td>
<td>100,121.00</td>
<td>5,491.85</td>
<td>5.5</td>
<td>100,121.00</td>
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<td>1,872,617.83</td>
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<td>35,358.83</td>
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<td>65,106.96</td>
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<td>65,106.96</td>
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The School Accounting Program is designed to aid pastors and bookkeepers in applying accounting principles and procedures under a uniform accounting system throughout the elementary schools of the Diocese of Pittsburgh. This section of the Financial Administration Manual contains the school account number codes, a description of these codes, bookkeeping procedures to be followed and sample financial reports that will be prepared by the diocesan Office for Financial Services and sent to the pastor monthly.

Participation in the School Accounting Program by all parish elementary schools is mandatory. The School Accounting Program establishes the framework for a budgetary system to aid in setting tuition, determining fundraising needs and controlling costs. It also reduces the accounting workload at the school as a result of transferring the routine bookkeeping and statement preparation to automated processing through the diocesan Office for Financial Services. It also benefits the pastor, school administrator and the finance council in the management of school operations by providing monthly financial reports and utilization of a uniform chart of accounts and accompanying account descriptions to allow schools to facilitate comparisons of operating results with other schools.

The basic bookkeeping of recording deposits and issuing checks will be done at the school using the Quicken Basic software program. It is recommended that Quicken prepared checks be used rather than manually preparing checks, to save time and increase accuracy. The recorded information is sent monthly to the diocesan Office for Financial Services by e-mail or disk. The data will be processed and a financial statement prepared and forwarded to the school each month. Budget information can also be prepared using Quicken and will be reflected on the monthly financial statement for comparison to actual.

All school checking accounts are to be included in the system with the exception of the following:

- Student Club Accounts - do not include.
- P.T.G. Account - do not include.
- Athletic Association Account - optional to include depending on activities relative to education.
- Cafeteria Account:
  - if the school operates the cafeteria program, include the cafeteria checking account activity or process the activity through the school operating account. The cafeteria operation should be included in the budget.
  - if the cafeteria program is operated by the Diocesan Purchasing Commission, report only the reimbursement from the DPC in account code 7002 DPC Food Service Reimbursement in the School Accounting Program.
  - if the cafeteria program participates in the National School Lunch Program (NSLP), the school must have a separate checking account for the cafeteria program which is not to be reported on the School Accounting Program. The NSLP can reimburse the parish or school for reasonable costs (utilities, maintenance, etc.).

The bookkeeping procedures are described in Section 7.0 of the manual and may require future additions and revisions. Notice of such changes will be sent to the schools with instructions for updating the manual. Bookkeeping procedures for the Quicken software program are contained in Section 8.0.
## 5.02 School Account Number Codes

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<td>1100 ACCOUNTS RECEIVABLE</td>
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<td>1300 INVESTMENTS</td>
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<td>5300 OPERATION &amp; MAINTENANCE EXPENSE</td>
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<td></td>
<td>2500 SCHOOL INDEBTEDNESS</td>
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<td>4200 DONATIONS &amp; BEQUESTS</td>
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<td>4300 GENERAL FUNDRAISING</td>
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<td>7900 TUTORING PROGRAM</td>
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**Asset Codes**

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<td>Cash Account 2: ___________________</td>
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<td>.03</td>
<td>Cash Account 3: ___________________</td>
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*Note: A total of 49 Additional Cash Accounts can be included by assigning sequential numbers beginning with .06 through .49.*

**Accounts Receivable**

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<tr>
<td>1110</td>
<td>Organizations Advances Receivable (Must Sub-code)</td>
</tr>
<tr>
<td>001</td>
<td>Bingo Advances Receivable</td>
</tr>
<tr>
<td>003</td>
<td>Festival Advances Receivable</td>
</tr>
<tr>
<td>005</td>
<td>Merchandise Discount Advances Receivable</td>
</tr>
<tr>
<td>095</td>
<td>Other Organization Advances Receivable</td>
</tr>
</tbody>
</table>

**Investments**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1305</td>
<td>Deposit &amp; Loan Program (Must Sub-code)</td>
</tr>
<tr>
<td>000</td>
<td>Operating Fund</td>
</tr>
<tr>
<td>015</td>
<td>Capital Improvement Fund (For Jointure Use Only)</td>
</tr>
<tr>
<td>025</td>
<td>Tuition Assistance Fund</td>
</tr>
<tr>
<td>030</td>
<td>Prepaid Tuition Fund</td>
</tr>
<tr>
<td>035</td>
<td>Preschool Fund</td>
</tr>
<tr>
<td>040</td>
<td>Prepaid Preschool Tuition Fund</td>
</tr>
<tr>
<td>045</td>
<td>Development / Fundraising Fund</td>
</tr>
<tr>
<td>200</td>
<td>Restricted Fund</td>
</tr>
</tbody>
</table>

**Land, Buildings, Furnishings & Equipment**

*Note: Land, buildings, furnishings and equipment are to be recorded through the Parish Accounting System.*

**Purchase of Vehicles**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1635</td>
<td>Vehicles (Optional to Sub-code)</td>
</tr>
<tr>
<td>510</td>
<td>Instructional</td>
</tr>
<tr>
<td>520</td>
<td>Administration</td>
</tr>
<tr>
<td>530</td>
<td>Maintenance</td>
</tr>
<tr>
<td>580</td>
<td>Faculty Residence</td>
</tr>
<tr>
<td>995</td>
<td>Other Vehicles</td>
</tr>
</tbody>
</table>

*Note: Notify the diocesan Office for Financial Services to remove from Account 1635 the original cost of the vehicle when sold.*

**Other Assets**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1910</td>
<td>Merchandise Discount Program Inventory</td>
</tr>
<tr>
<td>1950</td>
<td>Prepaid Expense (Must Sub-code)</td>
</tr>
<tr>
<td>001</td>
<td>Bingo</td>
</tr>
<tr>
<td>003</td>
<td>Festival</td>
</tr>
<tr>
<td>005</td>
<td>Raffle</td>
</tr>
<tr>
<td>095</td>
<td>Other Prepaid Expense</td>
</tr>
</tbody>
</table>

**Liability Codes**

**Accounts Payable**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005</td>
<td>Vendor's Bills Payable</td>
</tr>
<tr>
<td>2006</td>
<td>Payroll Payable</td>
</tr>
<tr>
<td>2007</td>
<td>United Way Payable</td>
</tr>
<tr>
<td>2008</td>
<td>State Unemployment Insurance Payable</td>
</tr>
<tr>
<td>2009</td>
<td>PCC Payable</td>
</tr>
<tr>
<td>2010</td>
<td>Insurance Payable</td>
</tr>
<tr>
<td>2095</td>
<td>Other Payables</td>
</tr>
</tbody>
</table>

**Deferred Revenue**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2105</td>
<td>Advanced Tuition (Must Sub-code)</td>
</tr>
<tr>
<td>001</td>
<td>Own Parish Students</td>
</tr>
<tr>
<td>003</td>
<td>Out of Parish Students</td>
</tr>
<tr>
<td>005</td>
<td>Non-Catholic Students</td>
</tr>
<tr>
<td>011</td>
<td>Kindergarten Students</td>
</tr>
<tr>
<td>013</td>
<td>Montessori Students</td>
</tr>
<tr>
<td>076</td>
<td>Pre-School Students</td>
</tr>
<tr>
<td>095</td>
<td>Other Advanced Tuition</td>
</tr>
</tbody>
</table>

**School Indebtedness**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2595</td>
<td>Borrowings &amp; Debt Payments</td>
</tr>
</tbody>
</table>

*Note: Record interest expense in account code 5295.*

**Transfer & Exchange**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2905</td>
<td>Transfers to / from Other School Checking Accounts on the Accounting System</td>
</tr>
<tr>
<td>2910</td>
<td>Exchange Account</td>
</tr>
<tr>
<td>2920</td>
<td>Other Payroll Deductions</td>
</tr>
</tbody>
</table>

**Fund Balance Code**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3005</td>
<td>General Fund Balance</td>
</tr>
</tbody>
</table>
OPERATING INCOME & EXPENSE CODES

TUITION & FEES
4105 Current Year Tuition (Must Sub-code)
001 - Own Parish Students
003 - Out of Parish Students
005 - Non-Catholic Students
011 - Kindergarten Tuition
013 - Montessori Tuition
025 - Tuition Aid
027 - Bishop’s Education Fund Grant
029 - Scholastic Opportunity Scholarship Grant
095 - Other Student Tuition
4155 Prior Years’ Tuition
4170 Registration Fees
4175 Incidental Fees
4180 Subject Fees
4190 Pupil Transportation Fees

DONATIONS & BEQUESTS
4205 General Donations
4210 Organization Donations (Must Sub-code)
001 - Christian Mothers / Ladies Guild
003 - Men’s Club
005 - Athletic Association
007 - Parent / Teacher Guild
009 - Alumni Association
095 - Other Organization Donations
4250 Bequests (Must Sub-code)
001 - Unrestricted
003 - Restricted
4260 Restricted Donations

GENERAL FUNDRAISING
4310 Bingo Income
4315 Bingo Expense*
4320 Festival Income
4325 Festival Expense*
4330 Raffle Income
4335 Raffle Expense*

*NOTE: (Optional to Sub-code) The following sub-codes can be used with the Fundraising Expense Accounts:
001 - Salaries
003 - FICA
005 - Fringe Benefits
011 - Unemployment Compensation
021 - Minor Equipment (Under $500)
023 - Materials & Supplies
025 - Printing Expense

INVESTMENT INCOME
4405 Deposit & Loan Program Interest (Must Sub-code)
000 - Operating Fund Interest
015 - Capital Improvement Fund Interest
025 - Tuition Assistance Fund Interest
030 - Prepaid Tuition Fund Interest
035 - Preschool Fund Interest
040 - Prepaid Preschool Tuition Fund Interest
045 - Development / Fundraising Fund Interest
200 - Restricted Fund Interest
4410 Checking Account Interest
4495 Other Interest & Dividend

OTHER OPERATING INCOME
4820 Usage Income (Not Rental Property) (Must Sub-code)
001 - Hall Rental
003 - Classroom Rental
005 - Gym Rental
007 - Rent from Non-Teaching Religious
095 - Other Usage Income
4890 Refunds
4895 Other Operating Income

SUBSIDY
4910 Parish Subsidy (Jointures must Sub-code by Parish Location Number)
4940 Subsidy from Other Parishes (Must be Sub-coded by Parish Location Number)
### INSTRUCTIONAL EXPENSE

**5105** Instructional Salaries & Stipends *(Must Sub-code)*
- 001 - Teachers - Lay
- 002 - Teachers - Religious
- 003 - Substitutes - Lay
- 004 - Substitutes - Religious
- 005 - Librarians - Lay
- 006 - Librarians - Religious
- 007 - Teacher Aides - Lay
- 008 - Teacher Aides - Religious
- 095 - Other Instructional Staff - Lay
- 096 - Other Instructional Staff - Religious

**5110** Benefits & Insurance *(Must Sub-code)*
- 001 - FICA (Social Security)
- 003 - Fringe Benefits
- 011 - Unemployment Compensation

**5125** Instructional Materials & Supplies *(Must Sub-code)*
- 001 - Consumable Materials & Supplies
- 003 - Non-Consumable Materials & Supplies

**5130** Textbooks *(Must Sub-code)*
- 001 - Subject Textbooks
- 003 - Religion Textbooks

**5140** Instructional Equipment *(Under $4,000)*
**NOTE**: If $4,000 or more, record through the Parish Accounting System.

**5145** Library Materials
- 001 - Library Books
- 003 - Periodicals / Newspapers
- 095 - Other Library Material

**5150** Guidance Material

**5155** Internet & Cable Service - Instruction

**5165** Teacher In-Service Training & Continuing Education

**5170** Contracted Instructional Service

**5195** Other Instructional Expense

### ADMINISTRATION EXPENSE

**5205** Salaries - Administration *(Must Sub-code)*
- 021 - Administrator - Lay
- 022 - Administrator - Religious
- 039 - Office Staff - School
- 095 - Other Administrative Salaries
- 999 - Unallocated Payroll Expense

**5210** Benefits & Insurance - Administration *(Must Sub-code)*
- 001 - FICA (Social Security)
- 003 - Fringe Benefits
- 011 - Unemployment Compensation
- 999 - Unallocated Insurance Expense

**5225** Office Materials & Supplies

**5230** Petty Cash

**5235** Postage - Administration

**5240** Office Furnishings & Equipment *(Under $4,000)*
**NOTE**: If $4,000 or more, record through the Parish Accounting System.

**5245** Communications / Public Relations

**5250** Dues & Subscriptions

**5255** Telecommunications *(Must Sub-code)*
- 001 - Telephone
- 002 - Cell Phone
- 003 - Pagers / Beepers
- 004 - Answering Service
- 005 - Internet Service
- 006 - Website Hosting
- 009 - Other Telecommunications

**NOTE**: For the purchase of telephone equipment under $4,000, refer to account code 5240. To record telephone equipment of $4,000 or more, record through the parish accounting system.

**5265** In-Service Training - Administration

**5270** Legal & Professional Services

**5275** Rental of Facilities & Equipment

**5285** Processing Services *(Must Sub-code)*
- 003 - Bookkeeping Service
- 009 - Class Scheduling & Grading Reports
- 013 - Bank Fees
- 095 - Other Processing Services

**5295** Other Administrative Expense

### OPERATION & MAINTENANCE EXPENSE

**5305** Salaries - Operation & Maintenance *(Must Sub-code)*
- 001 - Maintenance & Janitors
- 095 - Other Operation & Maintenance Salaries

**5310** Benefits & Insurance - Operation & Maintenance *(Must Sub-code)*
- 001 - FICA (Social Security)
- 003 - Fringe Benefits
- 011 - Unemployment Compensation

**5325** Maintenance Materials & Supplies

**5340** Maintenance Equipment *(Under $4,000)*
**NOTE**: If $4,000 or more, record through the Parish Accounting System.

**5350** Utilities - School *(Must Sub-code)*
- 001 - Electric
- 003 - Gas
- 005 - Oil
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>007</td>
<td>Water</td>
</tr>
<tr>
<td>009</td>
<td>Sewage</td>
</tr>
<tr>
<td>011</td>
<td>Cable (Use code 5155 if for instruction)</td>
</tr>
<tr>
<td>095</td>
<td>Other Utilities</td>
</tr>
</tbody>
</table>

5360  Upkeep of School Property (Optional to Sub-code)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>Buildings / Fixtures</td>
</tr>
<tr>
<td>003</td>
<td>Furnishings / Equipment</td>
</tr>
<tr>
<td>005</td>
<td>Grounds</td>
</tr>
<tr>
<td>007</td>
<td>Parking Lot / Playground</td>
</tr>
<tr>
<td>095</td>
<td>Other Upkeep</td>
</tr>
</tbody>
</table>

**NOTE**: If $4,000 or more, record through the Parish Accounting System.

5380  Contracted Janitorial Service

5385  Other Contracted Maintenance Services (Must Sub-code)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>Office Equipment</td>
</tr>
<tr>
<td>003</td>
<td>Computer Equipment</td>
</tr>
<tr>
<td>005</td>
<td>Instructional Equipment</td>
</tr>
<tr>
<td>007</td>
<td>Copier Equipment</td>
</tr>
<tr>
<td>009</td>
<td>Telephone Equipment</td>
</tr>
<tr>
<td>011</td>
<td>Pest Control</td>
</tr>
<tr>
<td>013</td>
<td>Rubbish Collection</td>
</tr>
<tr>
<td>015</td>
<td>Heating &amp; Cooling</td>
</tr>
<tr>
<td>017</td>
<td>Snow Removal</td>
</tr>
<tr>
<td>019</td>
<td>Lawn Care Service</td>
</tr>
<tr>
<td>095</td>
<td>Other Contracted Service</td>
</tr>
</tbody>
</table>

5390  Transportation / Vehicle Expense

5395  Other Operation & Maintenance Expense

### FACULTY RESIDENCE EXPENSE

5805  Salaries - Faculty Residence

5810  Benefits & Insurance - Faculty Residence (Must Sub-code)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>FICA (Social Security)</td>
</tr>
<tr>
<td>003</td>
<td>Fringe Benefits</td>
</tr>
<tr>
<td>011</td>
<td>Unemployment Compensation</td>
</tr>
</tbody>
</table>

5825  Materials & Supplies - Faculty Residence

5840  Furnishings & Equipment - Faculty Residence (Under $4,000)

**NOTE**: If $4,000 or more, record through the Parish Accounting System.

5850  Utilities - Faculty Residence (Must Sub-code)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>Electric</td>
</tr>
<tr>
<td>003</td>
<td>Gas</td>
</tr>
<tr>
<td>005</td>
<td>Oil</td>
</tr>
<tr>
<td>007</td>
<td>Water</td>
</tr>
<tr>
<td>009</td>
<td>Sewage</td>
</tr>
<tr>
<td>011</td>
<td>Cable</td>
</tr>
<tr>
<td>095</td>
<td>Other Utilities</td>
</tr>
</tbody>
</table>

5855  Telephone - Faculty Residence

5860  Upkeep of Faculty Residence (Under $4,000) (Optional to Sub-code)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>Buildings / Fixtures</td>
</tr>
</tbody>
</table>

**NOTE**: If $4,000 or more, record through the Parish Accounting System.

5885  Contracted Maintenance Service - Faculty Residence

5890  Transportation / Vehicle Expense - Faculty Residence (Optional to Sub-code)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>Gas</td>
</tr>
<tr>
<td>003</td>
<td>Maintenance &amp; Repairs</td>
</tr>
<tr>
<td>005</td>
<td>Registration / Inspection</td>
</tr>
<tr>
<td>007</td>
<td>Insurance</td>
</tr>
<tr>
<td>009</td>
<td>Lease</td>
</tr>
<tr>
<td>095</td>
<td>Other Vehicle Maintenance</td>
</tr>
</tbody>
</table>

5895  Other Faculty Residence Expense

### PROPERTY & LIABILITY INSURANCE

5905  General Liability Insurance

5910  Property & Fire Insurance

5915  Boiler Insurance

5925  Automobile Insurance

5995  Other Property & Liability Insurance

5998  School Capital Funding Expense

5999  Contingency Expenses (Non-Posting Account for Budget Purposes Only)

### FOOD SERVICE PROGRAM

#### Food Service Income:

7001  Food Service Income (Must sub-code)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>Milk Sales</td>
</tr>
<tr>
<td>003</td>
<td>Beverage Sales</td>
</tr>
<tr>
<td>005</td>
<td>Food Sales</td>
</tr>
<tr>
<td>007</td>
<td>Lunch Ticket Sales</td>
</tr>
<tr>
<td>009</td>
<td>Adult Lunches</td>
</tr>
<tr>
<td>021</td>
<td>Vending Machine Income</td>
</tr>
<tr>
<td>095</td>
<td>Other Food Income</td>
</tr>
</tbody>
</table>

7002  DPC Food Service Program Reimbursement

7003  Government Aid to Lunch Program

7004  Other Food Service Income (Must Sub-code)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>Parental Work Deposit (See 7095 for expense)</td>
</tr>
<tr>
<td>095</td>
<td>Other Food Service Income</td>
</tr>
</tbody>
</table>

#### Food Service Expense:

7005  Salaries - Food Service

7010  Benefits & Insurance - Food Service (Must Sub-code)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>FICA (Social Security)</td>
</tr>
<tr>
<td>003</td>
<td>Fringe Benefits</td>
</tr>
<tr>
<td>011</td>
<td>Unemployment Compensation</td>
</tr>
</tbody>
</table>

7015  Food Expense (Must Sub-code)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>Milk Expense</td>
</tr>
<tr>
<td>003</td>
<td>Beverage Expense</td>
</tr>
</tbody>
</table>
STUDENT ACTIVITIES PROGRAM

Student Activities Income:

7101 Student Activities Income (Optional to Sub-code)
  001 - Admission Income
  003 - Student Activity Fees
  005 - Student Donations for Outside Organizations
  007 - Student Organization Fundraising Income
  095 - Other Student Activity Income

Student Activities Expense:

7105 Salaries - Student Activities
7110 Benefits & Insurance - Student Activities (Must Sub-Code)
  001 - FICA (Social Security)
  003 - Fringe Benefits
  011 - Unemployment Compensation

7195 Other Student Activities Expense (Optional to Sub-code)
  005 - Student Donations to Outside Organizations
  007 - Student Organization Fundraising Expense
  025 - Student Travel Expense
  095 - Other Student Activity Expense

ATHLETIC PROGRAM

Athletic Program Income:

7301 Admission Income - Athletic
7302 Donations & Booster Income - Athletic
7303 Concession Income - Athletic
7304 Other Athletic Income

Athletic Program Expense:

7305 Salaries - Athletic
7310 Benefits & Insurance - Athletic (Must Sub-code)
  001 - FICA (Social Security)
  003 - Fringe Benefits
  011 - Unemployment Compensation
7325 Materials & Supplies - Athletic
7340 Uniforms & Equipment - Athletic
7345 Officials Fees - Athletic
7360 Booster Expense - Athletic
7375 Rental of Facilities & Equipment - Athletic
7385 Concession Expense - Athletic
7390 Travel Expense - Athletic
7395 Other Athletic Expense

BOOKSTORE OPERATION

Bookstore Income:

7401 Bookstore Income (Must Sub-code)
  001 - Stationery & Supplies Sales
  003 - Clothing, Emblems, Etc. Sales
  005 - Student Pictures Sales
  007 - Book Sales
  009 - Publications Sales
  011 - Yearbook Sales
  095 - Other Bookstore Sales

Bookstore Expense:

7405 Salaries - Bookstore
7410 Benefits & Insurance - Bookstore (Must Sub-code)
  001 - FICA (Social Security)
  003 - Fringe Benefits
  011 - Unemployment Compensation
7495 Other Bookstore Expense (Must Sub-code)
  001 - Stationery & Supplies Expense
  003 - Clothing, Emblems, Etc. Expense
  005 - Student Pictures Expense
  007 - Book Purchases
  009 - Publications Expense
  011 - Yearbook Expense
  095 - Other Bookstore Expense
PRESCHOOL PROGRAM (PRE)
Preschool Income:
7601  Tuition - PRE
7602  Fundraising - PRE
7604  Other Income - PRE

Preschool Expense:
7605  Salaries - PRE
7610  Benefits & Insurance - PRE (Must Sub-code)
      001 - FICA (Social Security) - PRE
      003 - Fringe Benefits - PRE
      011 - Unemployment Compensation - PRE
7625  Materials & Supplies - PRE
7635  Postage - PRE
7640  Furnishings & Equipment - PRE (Under $4,000)
      NOTE: If $4,000 or more, record through the Parish Accounting System.
7670  Refreshments - PRE
7695  Other Expense - PRE

DAY CARE PROGRAM (DC)
Day Care Income:
7701  Fees - DC
7704  Other Income - DC

Day Care Expense:
7705  Salaries - DC (Must Sub-code)
      001 - Attendants - DC
      003 - Nurse - DC
      039 - Office Staff - DC
      095 - Other Salaries - DC
7710  Benefits & Insurance - DC (Must Sub-code)
      001 - FICA (Social Security) - DC
      003 - Fringe Benefits - DC
      011 - Unemployment Compensation - DC
7725  Materials & Supplies - DC
7735  Postage - DC
7740  Furnishings & Equipment - DC (Under $4,000)
      NOTE: If $4,000 or more, record through the Parish Accounting System.
7770  Refreshments - DC
7795  Other Expense - DC

EXTENDED DAY SERVICE PROGRAM (EDS)
Extended Day Service Income:
7801  Income - EDS

Extended Day Service Expense:
7805  Salaries - EDS
7810  Benefits & Insurance - EDS (Must Sub-code)
      001 - FICA (Social Security) - EDS
      003 - Fringe Benefits - EDS
      011 - Unemployment Compensation - EDS
7825  Materials & Supplies - EDS
7835  Postage - EDS
7840  Furnishings & Equipment - EDS (Under $4,000)
      NOTE: If $4,000 or more, record through the Parish Accounting System.
7870  Refreshments - EDS
7895  Other Expense - EDS

TUTORING PROGRAM
Tutoring Program Income:
7901  Tutoring Tuition
7904  Other Tutoring Income

Tutoring Program Expense:
7905  Salaries - Tutoring
7910  Benefits & Insurance - Tutoring (Must Sub-code)
      001 - FICA (Social Security) - Tutoring
      003 - Fringe Benefits
      011 - Unemployment Compensation
7925  Materials & Supplies - Tutoring
7995  Other Tutoring Expense
5.03 School Account Number Code Descriptions

1000 CASH
This 1000 series of account number codes are used to record transactions affecting cash. The balances in the cash account sub-codes are automatically updated in the computer system during the processing of the monthly input.

1001 CASH
Separate checking accounts can be processed through the school accounting system by using a two-digit sub-account code. Each checking account reported on the school accounting system is to be assigned a separate number beginning with 01 up to 49.

Schools are required to use the following sub-codes to identify each checking account reported on the school accounting system:

- 01 - Cash Account 1
- 02 - Cash Account 2
- 03 - Cash Account 3
- 04 - Cash Account 4
- 05 - Cash Account 5...49

- 50 - Petty Cash - Record here the initial check issued to establish a petty cash fund. To reimburse the petty cash fund, code the school reimbursement check to the appropriate expense account codes or to account code 5230.

- 90 - Cash on Hand - When cash is received that will not be deposited, record the transaction on the receipt input form in the Cash Not Deposited section. When the cash is spent, record the transaction on the expenditure input form in the Cash Expenditures section. Use the appropriate income and expense account number codes.

1100 ACCOUNTS RECEIVABLE
Record in the 1100 series of account number codes the receivables due the school from advances to employees, organizations, or others.

1105 EMPLOYEE ADVANCES RECEIVABLE
Record here monies advanced to employees and the repayment. Note: Loans to employees are not permitted.

1110 ORGANIZATIONS ADVANCES RECEIVABLE
Record here the monies advanced to school related organizations and to special committees such as bingo and festival committees when the advance will be paid. Also record the subsequent repayment to this account. Do not record here start-up funds that are not intended to be repaid.

Schools are required to use the following sub-codes:

- 001 - Bingo Advances Receivable
- 003 - Festival Advances Receivable
- 005 - Merchandise Discount Program Advances Receivable
- 095 - Other Organization Advances Receivable

1195 OTHER ACCOUNTS RECEIVABLE
Record here receivables not included in the above series of account codes.

1300 INVESTMENTS
Record in the 1300 series of account number codes the investments of the school.

1305 DEPOSIT & LOAN PROGRAM
Record here deposits and withdrawals with the Deposit & Loan Program.

Schools are required to use the following sub-codes to record deposits and withdrawals with the Catholic Institute Deposit & Loan Program:

- 000 - Operating Fund
- 015 - Capital Improvement Fund
- 025 - Tuition Assistance Fund
- 030 - Prepaid Tuition Fund
- 035 - Preschool Fund
- 040 - Prepaid Preschool Tuition Fund
- 045 - Development/Fundraising Fund
- 200 - Restricted Fund

1310 SAVINGS ACCOUNTS
Record here deposits and withdrawals with financial institutions other than the Deposit & Loan Program. Note: In accordance with Synod Statute 52, parishes and school are not permitted to invest funds with outside financial institutions without the approval of the General Secretary.
1395 OTHER INVESTMENTS
Record here deposits and withdrawals from other investments not included in the above series account codes. NOTE: In accordance with Synod Statute 52, parishes and schools are not permitted to invest funds with outside financial institutions without the approval of the General Secretary.

1600 PURCHASE OF VEHICLES
Record in account 1635 the purchase of vehicles used in relation to operating a school.

1635 VEHICLES
Record here the expenditures for vehicles purchased for use by the school, including buses and autos.

Schools are encouraged to use the following sub-codes:
- 510 - Instructional
- 520 - Administration
- 530 - Maintenance
- 580 - Faculty Residence
- 995 - Other Vehicles

1900 OTHER ASSETS

1910 MERCHANDISE DISCOUNT PROGRAM INVENTORY
Record here the value of the Merchandise Discount Program inventory at face value. This is to be done at fiscal year end if the inventory is significant to accurately reflect the costs of the Merchandise Program incurred during the year. The diocesan Office for Financial Services will provide upon request a worksheet in June for recording the inventory.

1950 PREPAID EXPENSE
Record here significant expenditures paid in the current fiscal year that are associated with an event or costs that pertain to the next fiscal year in order to accurately reflect the costs in the proper fiscal year. The diocesan Office for Financial Services will reverse the entries in July. Prepaid expense must be sub-coded as follows:
- 001 - Bingo
- 003 - Festival
- 005 - Raffle
- 095 - Other Prepaid Expense

2000 ACCOUNTS PAYABLE
Record in the 2000 series of account number codes the items payable to others.

2005 VENDORS’ BILLS PAYABLE
Record here the amount owed to vendors for goods and services already received, but for which full payment has not been remitted. This is to be done only at fiscal year end if the vendors’ bills payable are significant to accurately reflect the costs that the school incurred during that year. The diocesan Office for Financial Services will provide a worksheet in June for recording the expense.

2006 PAYROLL PAYABLE
Record here the mid-month and the end-of-the-month payroll drafts on the school checking accounts. The drafts must equal the payroll payable recorded for the month from the payroll expense allocation recorded automatically by the diocesan Office for Financial Services. Verify monthly on the School Balance Sheet that the balance is zero.

2007 UNITED WAY PAYABLE
Record here the payment to United Way for the amount withheld from the employee’s pay. The amount due is recorded monthly by the diocesan Office for Financial Services from the automatic payroll allocation report.

2008 STATE UNEMPLOYMENT INSURANCE PAYABLE
Record here the payment to State of Pennsylvania the amount withheld from the employees pay for the SUI (State Unemployment Insurance) Tax. Effective January 1, 2005, this payment will be handled by the payroll processing service.

2009 PCC PAYABLE
Record here the payment to the PCC (Pennsylvania Catholic Conference) for the amount due for unemployment coverage. This amount is recorded automatically by the diocesan Office for Financial Services from the semi-annual billing prepared by the diocesan Office for Insurance/Employee Benefits.

2010 INSURANCE PAYABLE
Record here the amount paid to the diocesan Office for Insurance/Employee Benefits for employee benefits and property insurance coverage. The amount due is recorded monthly by the diocesan Office for Financial Services from the monthly insurance billing and expense allocation report.
### 2095 Other Payables
Record here any payables that the school has outstanding that are not included in the above series of account codes. This is to be done at fiscal year end, if the payable is significant, to accurately reflect the costs that the school incurred during that year.

### 2100 Deferred Revenue
Record in the 2100 series of account number codes revenue received by June 30 in advance of the coming fiscal year. Advanced tuition is money collected in the current school year to be applied to the student's tuition in the next school year.

### 2105 Advanced Tuition
Record here the advanced tuition collected in the current school year, before June 30 that will be applied to the students' tuition charge for the next school year.

Schools are required to use the following sub-codes to record advanced tuition:

- **001** - Own Parish Students
- **003** - Out-of-Parish Students
- **005** - Non-Catholic Students
- **011** - Kindergarten Students
- **013** - Montessori Students
- **076** - Pre-School Students
- **095** - Other Advanced Tuition

On July 1, of the new fiscal year, an adjustment will be made by the Office for Financial Services to transfer the advanced tuition to the appropriate current school year tuition account code.

### 2150 Deferred Revenue
Record here significant receipts deposited in the current fiscal year that are received in advance of an event happening in the next fiscal year. This is to be done by fiscal year end (June 30) in order to reflect income in the proper fiscal year. The Office for Financial Services will reverse the entry in July. The deferred revenue must be sub-coded as follows:

- **001** - Bingo
- **003** - Festival
- **005** - Raffle
- **095** - Other Deferred Revenue

### 2595 Borrowings & Debt Payments
Record here the borrowings from and debt payments to leasing organizations, automotive corporations, or others. To ensure compliance with Diocesan Policy, parishes and schools are not permitted to borrow funds from outside financial institutions such as banks or to have leases or credit cards in the name of the parish or school without the approval of the General Secretary. Interest payments are to be recorded in account code 5295.

### 2900 Transfer & Exchange
Record in the 2900 series of account number codes the funds transferred to and from school checking accounts that are reported on the school accounting system and the receipts and expenditures from exchange transactions.

### 2905 Transfers To/From Other School Checking Accounts On The Accounting System
Record here the money received and disbursed as a transfer to or from other school checking accounts reported on the accounting system. The balance in this account must always equal zero.

### 2910 Exchange Account
Record here the receipts and expenditures that are unrelated to school activities and operations, but are handled through a reported school checking account. The receipts and expenditures must always equal and the balance in this account must always equal zero.

### 2920 Other Payroll Deductions
Record here employee payroll deductions, such as hospitalization coverage, etc. whereby the monies are withheld from the employee's pay and remitted to the provider on behalf of the employee.

### 3000 Fund Balance

#### 3005 General Fund Balance
This account represents the net worth of the school. It is equal to the total value of the school assets less the liabilities. It will change monthly depending on the school's operating surplus or deficit and by special adjustments. Do not record any transaction in this account unless specifically instructed to do so by the diocesan Office for Financial Services.
4100 TUITION & FEES
Record in the 4100 series of account number codes the monies received for payment of tuition or fees charged to students for education provided by the school.

4105 CURRENT YEAR TUITION
Record here the monies received for payment of student tuition for the current fiscal year.

Schools are required to use the following sub-codes:

- 001 - Own Parish Students
- 003 - Out of Parish Students
- 005 - Non-Catholic Students
- 011 - Kindergarten Tuition
- 013 - Montessori Tuition
- 025 - Tuition Aid
- 027 - Bishop's Education Fund Grant
- 029 - Scholastic Opportunity Scholarship Grant
- 095 - Other Student Tuition

NOTE: Sub-code 025 - Tuition Aid pertains to aid for particular students from parish funds, from the diocese, or from other sources.

4155 PRIOR YEARS' TUITION
Record here tuition collected, which was originally billed in prior fiscal years.

4170 REGISTRATION FEES
Record here the fees paid by students who register to attend the school.

4175 INCIDENTAL FEES
Record here any incidental fees charged to students.

4180 SUBJECT FEES
Record here specific fees charged for individual subjects such as computer science, art, music, science, etc.

4190 PUPIL TRANSPORTATION FEES
Record here the fees charged the students for transportation to and from school. If the services of a public carrier are used, record the receipt and disbursement through the Exchange Account if there is no income to the school.

4200 DONATIONS & BEQUESTS
Record in the 4200 series of account number codes all donations and other gifts to the school from individuals and organizations.

4205 GENERAL DONATIONS
Record here general donations and the value of gifts received by the school. If a donation is restricted, refer to account code 4260. For donations received from organizations, refer to account code 4210.

NOTE: If a donation is received in the form of stock or other security, diocesan policy requires that it be sent to the diocesan Office for Financial Services to be converted immediately into cash. The proceeds are to be recorded in account 4205 unless restricted by the donor. If the donation is restricted by the donor, the proceeds are to be recorded in account 4260.

4210 ORGANIZATION DONATIONS
Record here the donations and the value of gifts received from parish and school societies and organizations. Example: The Parent/Teacher Guild holds a fundraising event in their own name. The proceeds from the event are used for the school. This is considered a donation from that organization.

Schools are required to use the following sub-codes:

- 001 - Christian Mothers/Ladies Guild
- 003 - Men's Club
- 005 - Athletic Association
- 007 - Parent/Teacher Guild
- 009 - Alumni Association
- 095 - Other Organization Donations

4250 BEQUESTS
Record here bequests from estates. Sub-code as to unrestricted or restricted as follows:

- 001 - Unrestricted Bequest
- 003 - Restricted Bequest

4260 RESTRICTED DONATIONS
Record here donations from individuals and foundations to the school that have been legally designated by the donor for a specific education purpose. For donations from organizations, refer to account 4210.

4300 GENERAL FUNDRAISING
Record in the 4300 series of account number codes the fundraising income from school sponsored activities such as bingos, festivals, raffles and other school sponsored fundraising. See account code 7101 for related Student Activity income. Do not include funds raised through offertory campaigns, parish bingo, parish festival or other parish sponsored fundraising events. Income from these events belongs in the parish accounting system and is to be transferred to the school as subsidy, if needed.
**4310 BINGO INCOME**
Record here the income from school-sponsored bingos. If the bingo activity is handled through a separate checking account that is not reported through the school accounting system, record here the net proceeds only. Bingo proceeds are to be recorded in the fiscal year raised.

**4315 BINGO EXPENSE**
Record here the total expenditures for school-sponsored bingos only if handled through a checking account that is part of the school accounting system. Schools are encouraged to use the detailed sub-codes listed at the end of this section.

**4320 FESTIVAL INCOME**
Record here the income from school-sponsored festivals, carnivals, etc. If the activity is handled through a separate checking account that is not reported through the school accounting system, record here the net proceeds only. Festival proceeds are to be recorded in the fiscal year raised. If festival income is received in the current fiscal year in advance of the festival to be held the following fiscal year, record the receipts in account code 2150.003 - Deferred Revenue. Contact the diocesan Office for Financial Services to reverse the entry in July.

**4325 FESTIVAL EXPENSE**
Record here the total expenditures for school-sponsored festivals, carnivals, etc. only if handled through a checking account that is part of the school accounting system. Schools are encouraged to use the detailed sub-codes listed at the end of this section. If festival expense incurred in the current fiscal year in advance of the festival to be held the following fiscal year, record the expense in account code 1950.003 - Prepaid Expense. Contact the diocesan Office for Financial Services to reverse the entry in July.

**4330 RAFFLE INCOME**
Record here the income from school-sponsored raffles. If the activity is handled through a separate checking account that is not reported through the school accounting system, record here the net proceeds only. Raffle income is to be recorded in the fiscal year raised. If raffle income is received in the current fiscal year in advance of the raffle to be held the following year, record the receipts in account code 2150.005 - Deferred Revenue. Contact the diocesan Office for Financial Services to reverse the entry in July. If festival expense incurred in the current fiscal year in advance of the festival to be held the following fiscal year, record the expense in account code 1950.005 - Prepaid Expense. Contact the diocesan Office for Financial Services to reverse the entry in July.

**4335 RAFFLE EXPENSE**
Record here the total expenditures for raffles only if handled through a checking account that is part of the school accounting system. Schools are encouraged to use the detailed sub-codes listed at the end of this section.

**4350 MERCHANDISE DISCOUNT PROGRAM INCOME**
Record here the sale of retail store certificates / cards. The net fundraising proceeds from certificate / card sales can be used for school operating purposes. Refer to the section of this manual covering diocesan regulation regarding this program. See account code 4355 to record expense.

**4355 MERCHANDISE DISCOUNT PROGRAM EXPENSE**
Record here the purchase of retail store certificates / cards to be sold in the fundraising program. Refer to account code 1110.005 for recording the initial purchase of certificates. See account code 4350 to record sales.

**4390 OTHER FUNDRAISING INCOME**
Record here the income from other general fundraising activities not covered by the above accounts. If the activity is handled through a separate checking account that is not reported through the school accounting system, record here the net proceeds only.

Schools are required to use the following sub-codes to provide greater accuracy in the recording of Other Fundraising Income:

- 101 - Candy Drive
- 107 - Christmas Workshop
- 103 - Magazine Drive
- 109 - Booster Drive
- 105 - Hoagie Drive
- 195 - Other Fundraising

**4395 OTHER FUNDRAISING EXPENSE**
Record here the total expenditures for other school sponsored fundraising activities only if handled through a checking account that is part of the school accounting system.

Schools are required to use the following sub-codes to provide greater accuracy in the recording of Other Fundraising Expenses:

- 101 - Candy Drive
- 107 - Christmas Workshop
- 103 - Magazine Drive
- 109 - Booster Drive
- 105 - Hoagie Drive
- 195 - Other Fundraising
FUNDRAISING SUB-CODES FOR BINGO, FESTIVAL AND RAFFLE EXPENSES

Schools are encouraged to use the following sub-codes to provide greater accuracy in the recording of account 4315 Bingo, account 4325 Festival and account 4335 Raffle Expense:

- 001 - Salaries
- 003 - FICA
- 005 - Fringe Benefits
- 011 - Unemploy. Comp.
- 021 - Minor Equip.
- 023 - Mat. & Supplies
- 025 - Printing Expense
- 027 - Postage
- 029 - Contracted Service
- 031 - Prizes
- 033 - License Fees
- 095 - Other Expenses

4400 INVESTMENT INCOME

Record in the 4400 series of account number codes the interest earned on school funds. Note: In accordance with Synod Statute 52, schools are not permitted to invest funds in outside financial institutions without the approval of the General Secretary.

4405 DEPOSIT & LOAN INTEREST

Record here the interest received on deposits with the Catholic Institute Deposit & Loan Program of the Diocese of Pittsburgh.

Schools are required to use the following sub-codes:

- 000 - Operating Fund Interest
- 015 - Capital Improvement Fund Interest
- 025 - Tuition Assistance Fund Interest
- 030 - Prepaid Tuition Fund Interest
- 035 - Preschool Fund Interest
- 040 - Prepaid Preschool Tuition Fund Interest
- 045 - Development/ Fundraising Fund Interest
- 200 - Restricted Fund Interest

4410 CHECKING ACCOUNT INTEREST

Record here the interest earned on the school checking account(s) when notified by the bank that interest has been credited to the checking account.

4495 OTHER INTEREST & DIVIDENDS

Record here interest and dividends received on government and corporate bonds and securities, savings accounts, certificates of deposits, etc. Note: In accordance with Synod Statute 52, these types of investments are not permitted without the approval of the General Secretary.

4800 OTHER OPERATING INCOME

Record in the 4800 series of account number codes the receipts that are generated from the normal daily operations of the school that are not covered in the other series of account number codes.

4820 USAGE INCOME (Not Rental Property)

Record here the income received from fees charged for the use of school land and buildings. Examples: Rent for storage of voting machines, fee for use of school hall.

Schools are required to use the following sub-codes to provide greater accuracy in the recording of Usage Income:

- 001 - Hall Rental
- 003 - Classroom Rental
- 005 - Gym Rental
- 007 - Rent from Non-Teaching Religious
- 095 - Other Usage Income

4890 REFUNDS

Record here the money received as a “refund” only if that refund pertains to an expenditure that occurred in a prior fiscal year. If the refund pertains to an expenditure from the current fiscal year, the amount of the refund is to be recorded against the account number codes to which it was charged.

4895 OTHER OPERATING INCOME

Record here other income from daily school operations that is not described in the above account code descriptions for General Operating Income account numbers.

4900 SUBSIDY

Record in the 4900 series of account number codes the subsidy from the parish or the Diocese of Pittsburgh.

4910 PARISH SUBSIDY

Record here subsidy received from the parish or from parishes forming the area served by a jointure school. To identify payments from parishes who support a jointure school, jointures are required to sub-code the subsidy by using the parish’s five-digit location number.

4940 SUBSIDY FROM OTHER PARISHES

Record here subsidy received directly from other parishes in support of the school. To identify payments from other parishes, schools are required to sub-code the subsidy by using the parish’s five-digit location number.
**4970 DIOCESAN SUBSIDY - OPERATIONS**
Record here money received from the Diocese of Pittsburgh to pay current operating expenses and for funding received from the Elementary School Grant Fund. To record Diocesan Subsidy for capital improvements, refer to account code 4975. To record tuition aid from the Diocese, refer to account code 4105.025.

**4975 DIOCESAN SUBSIDY - CAPITAL**
Record here capital expenditures paid for by the Diocese of Pittsburgh.

**4980 GOVERNMENT SUBSIDY**
Record here all government subsidy received by the school that is deposited in the school checking account. If government subsidy is in-kind, such as textbooks, schools may record the value of the material received.

**4995 OTHER SUBSIDY**
Record here subsidy received by the school, which is not included in the above account number codes.

**5100 INSTRUCTIONAL EXPENSE**
Record in the 5100 account number series the instructional activities dealing with or aiding in the teaching of students.

**5105 INSTRUCTIONAL SALARIES & STIPENDS**
Record here the compensation paid to employees and the stipends and benefits paid to religious orders for religious personnel who provide instructional service to students. The payments may be allocated to other salary accounts if a portion of the teacher's time is spent on other functions. Religious stipends and benefits include base salary, health and retirement benefits and housing and transportation allowances. If in lieu of the housing and/or transportation allowance, a faculty residence and/or faculty vehicle is provided, refer to the 5800 series of account number codes to record the actual costs incurred.

Schools are required to use the following sub-codes:
- 001 - Teachers - Lay
- 002 - Teachers - Religious
- 003 - Substitutes - Lay
- 004 - Substitutes - Religious
- 005 - Librarians - Lay
- 006 - Librarians - Religious
- 007 - Teacher Aides - Lay
- 008 - Teacher Aides - Religious
- 095 - Other Instructional Staff - Lay
- 096 - Other Instructional Staff - Religious

**5110 BENEFITS & INSURANCE**
Record here the FICA (Social Security) and fringe benefits such as employee insurance expenditures for medical, dental, vision, etc. and unemployment compensation charges that pertain to the employees included in 5105 - Instructional Salaries and Stipends.

Schools are required to allocate FICA and fringe benefits to this account code using the following sub-codes:
- 001 - FICA (Social Security) - Lay
- 003 - Fringe Benefits
- 011 - Unemployment Compensation

**NOTE:** Where school personnel receives a fixed amount of money in lieu of medical insurance coverage, record the expenditure in account code 5105 - Instructional Salaries. Since this is taxable compensation to the individual and not a fringe benefit.

**5125 INSTRUCTIONAL MATERIALS & SUPPLIES**
Schools are required to use the following sub-codes:
- 001 - Consumable Materials and Supplies
- 003 - Non-Consumable Materials & Supplies

Record here the expenditures for instructional materials and supplies consumed in the teaching-learning process. Some examples of these supplies are: tests, chalk, paper, test tubes, ink, pencils, paints, paint brushes, crayons, chemicals, oils, cleaners, food for the instructional program, instructional supplies, music supplies, supplies for the operation of equipment used in the teaching-learning process, and physical education supplies.

Schools are required to use the following sub-codes:
- 003 - Non-Consumable Materials & Supplies

**5130 TEXTBOOKS**
Record here the expenditures for textbooks. Textbooks means books, reusable workbooks, or manuals, whether bound or in loose-leaf form. Workbooks that are issued to and used once by an individual student are classified as instructional material. The expenditures for textbooks should include textbook cost, bindings and other repairs and the freight thereon.

Schools are required to use the following sub-codes:
- 001 - Subject Textbooks
- 003 - Religion Textbooks
5140 INSTRUCTIONAL EQUIPMENT  
(Under $4,000) 
Record here the purchase of furnishings and portable instructional equipment, such as desks, audiovisual and science equipment, etc., for use in the school costing under $4,000. Record the purchase of non-portable school equipment or items attached to a building structure or a major expenditure to replace equipment in a certain area costing $4,000 or more through the parish accounting system.

5145 LIBRARY MATERIAL 
Record here expenditures for library books, periodicals and newspapers, which are designated for reading, studying or reference and which may be borrowed by the students. 
Schools are encouraged to use the following sub-codes to provide greater accuracy in the recording of Library Material: 
- 001 - Library Books 
- 003 - Periodicals/Newspapers 
- 095 - Other Library Material

5150 GUIDANCE MATERIALS 
Record here the expenditures for guidance material such as vocational or counseling tests administered to students.

5155 INTERNET & CABLE SERVICE - INSTRUCTION 
Record here the expenditures for Internet service, cable and related costs used for instructional purposes.

5165 TEACHER IN-SERVICE TRAINING & CONTINUING EDUCATION 
Record here fees, travel, dues, subscriptions, memberships, and other expenditures incurred in attending teachers' institutes, workshops, faculty meetings, organizations or other programs of in-service training and continuing education courses. This includes the reimbursement to teachers for continuing education expenses.

5170 CONTRACTED INSTRUCTIONAL SERVICE 
Record here the expenditures for professional instructional services rendered by personnel who are not employed by the school. For example, record here the honorarium paid to a special guest lecturer and any associated costs.

5195 OTHER INSTRUCTIONAL EXPENSE 
Record here the expenditures incurred for the instructional program that are not included in the above instructional expenditure account number codes.

5200 ADMINISTRATION EXPENSE 
Record in the 5200 series of account number codes the expenditures related to the administration of the school.

5205 SALARIES - ADMINISTRATION 
Record here the compensation paid to those persons who serve in the administration of the school. 
Schools are required to use the following sub-codes to record the compensation paid as Salaries - Administration: 
- 021 - Administrator - Lay 
- 022 - Administrator - Religious 
- 039 - Office Staff - School 
- 095 - Other Administrative Salaries 
- 999 - Unallocated Payroll Expense

5210 BENEFITS & INSURANCE - ADMINISTRATION 
Record here the FICA (Social Security) and fringe benefits that pertain to the employees included in 5205 Salaries - Administration.
Schools are required to allocate FICA and fringe benefits to this account code using the following sub-codes: 
- 001 - FICA (Social Security) 
- 003 - Fringe Benefits 
- 011 - Unemployment Compensation 
- 999 - Unallocated Insurance Expense

5225 OFFICE MATERIALS & SUPPLIES 
Record here the expenditures for office material and supplies such as stationery, carbon paper, staplers, etc. used in administration.

5230 PETTY CASH 
Record here the expenditures to reimburse the Petty Cash Fund. The school has the option to charge the reimbursement to the appropriate expense account number codes or to this account number code.

5235 POSTAGE - ADMINISTRATION 
Record here the expenditures for postage and the postage meter used for administration.

5240 OFFICE FURNISHINGS & EQUIPMENT  
(Under $4,000) 
Record here the expenditures for furniture and equipment purchased for use in the administration of the school costing under $4,000. This includes telephones, file cabinets, typewriters, etc. Record the purchase of non-portable school equipment or items attached to a
building structure or a major expenditure to replace equipment used in administration costing $4,000 or more through the parish accounting system.

5245 COMMUNICATIONS/ PUBLIC RELATIONS
Record here the cost of producing school publications and public relations materials such as advertisements. This includes the cost of stationery, ink, professional fees for public relations consulting, etc.

5250 DUES & SUBSCRIPTIONS
Record here the expenditures for dues paid to organizations and subscriptions for reading materials.

5255 TELECOMMUNICATIONS
Record here the expenditures for telephone expense, telephone answering service, cell phones, pagers, beepers, Internet service and other communications expense.

Schools are required to use the following sub-codes:

- 001 - Telephone
- 002 - Cell phone
- 003 - Pagers / Beepers
- 004 - Answering Service
- 005 - Internet Service (Internet service for instruction purposes is to be recorded in account code 5155.)
- 006 - Website Hosting
- 009 - Other Telecommunications

NOTE: For the purchase of telephone equipment under $4,000, refer to account number code 5240. To record telephone equipment of $4,000 or more, record through the parish accounting system.

5265 IN-SERVICE TRAINING - ADMINISTRATION
Record here the expenditures for in-service training and continuing education costs for the administration personnel.

5270 LEGAL & PROFESSIONAL SERVICES
Record here the expenditures for legal and other professional services.

5275 RENTAL OF FACILITIES & EQUIPMENT
Record here the expenditures for meeting halls, audio-visual equipment, and all other facilities and equipment rented for administration purposes.

5285 PROCESSING SERVICES
Record here the expenditures for all data processing services including accounting fees, tuition reports, class scheduling and grading, bank fees, etc.

Schools are required to use the following sub-codes:

- 003 - Bookkeeping Service (Diocesan Accounting Fee)
- 009 - Class Scheduling and Grading Report
- 013 - Bank Fees
- 095 - Other Processing Services

5295 OTHER ADMINISTRATIVE EXPENSE
Record here all other expenditures for the administration of the school that are not included in the above account number codes.

5300 OPERATION & MAINTENANCE EXPENSE
Record in the 5300 series of account number codes the expenditures pertaining to the general operation, maintenance, and upkeep of school property. Expenses related to the upkeep of the faculty residence/convet are to be recorded in account code 5860.

5305 SALARIES - OPERATION & MAINTENANCE
Record here the compensation paid to employees who operate and maintain the school property.

Schools are required to use the following sub-codes:

- 001 - Maintenance & Janitors
- 095 - Other Operation & Maintenance Salaries

5310 BENEFITS & INSURANCE - OPERATION & MAINTENANCE
Record here the FICA (Social Security) and fringe benefits that pertain to the employees included in 5305 Salaries - Maintenance.

Schools are required to allocate FICA and fringe benefits to this account code using the following sub-codes:

- 001 - FICA (Social Security)
- 003 - Fringe Benefits
- 011 - Unemployment Compensation

5325 MAINTENANCE MATERIALS & SUPPLIES
Record here the expenditures for materials and supplies such as cleaners, paper towels and other items used in the operation and maintenance of the school facilities.

5340 MAINTENANCE EQUIPMENT (Under $4,000)
Record here the expenditures for equipment and other
non-consumable items such as tools, lawn mowers, snow removal equipment, etc. used in the operation and maintenance of the school. Expenditures for school maintenance equipment costing $4,000 or more are to be paid through the parish accounting system.

5350 UTILITIES - SCHOOL
Record here the expenditure for utilities on school buildings except the faculty residence. See account code 5850 for Faculty Residence utilities.

Schools are required to use the following sub-codes:

- 001 - Electric
- 003 - Gas
- 005 - Oil
- 007 - Water
- 009 - Sewage
- 011 - Cable (Use code 5155 if for instruction)
- 095 - Other Utilities

5360 UPKEEP OF SCHOOL PROPERTY (UNDER $4,000)
Record here the expenditures under $4,000 to repair and maintain the school buildings, furnishings, or grounds. If $4,000 or more, record in the parish accounting system in account code 9590.

Schools are encouraged to use the following sub-codes:

- 001 - Buildings / Fixtures
- 003 - Furnishings / Equipment
- 005 - Grounds
- 007 - Parking Lot / Playground
- 095 - Other Upkeep

5380 CONTRACTED JANITORIAL SERVICES
Record here the expenditures for janitorial services for the school buildings and property in which the janitorial services are provided by an independent contractor. If the contractor’s business is not incorporated, a federal Form 1099 must be issued following the completion of the calendar year.

5385 OTHER CONTRACTED MAINTENANCE SERVICES
Record here all contracted services other than janitorial for the maintenance and upkeep of the school buildings and grounds.

Schools are required to use the following sub-codes:

- 001 - Office Equipment
- 003 - Computer Equipment
- 005 - Instructional Equipment
- 007 - Copier Equipment
- 009 - Telephone Equipment
- 011 - Pest Control
- 013 - Rubbish Collection
- 015 - Heating and Cooling
- 017 - Snow Removal
- 019 - Lawn Care Service
- 095 - Other Contracted Service

5390 TRANSPORTATION / VEHICLE EXPENSE
Record here all expenditures to operate, maintain or repair, but not replace school vehicles, including buses. This includes gas, maintenance, repairs, registration, etc.

5395 OTHER OPERATION & MAINTENANCE EXPENSE
Record here all other expenditures for the operation and maintenance of the school that are not included in the above account number codes.

5800 FACULTY RESIDENCE EXPENSE
Record in the 5800 series of account number codes expenditures pertaining to the operation of the faculty residence (convent) including all maintenance, utilities, and salaries of those employed to maintain a residence for the school’s teaching religious.

5805 SALARIES - FACULTY RESIDENCE
Record here the compensation paid to employees who maintain the faculty residence.

5810 BENEFITS & INSURANCE - FACULTY RESIDENCE
Record here the FICA (Social Security) and fringe benefits that pertain to the employees included in 5805 Salaries - Faculty Residence.

Schools are required to allocate FICA and fringe benefits to this account code using the following sub-codes:

- 001 - FICA (Social Security)
- 003 - Fringe Benefits
- 011 - Unemployment Compensation

5825 MATERIALS & SUPPLIES - FACULTY RESIDENCE
Record here the expenditures for materials and supplies such as cleaners, paper towels and other items used in the Faculty Residence.
5840 FURNISHINGS & EQUIPMENT - FACULTY RESIDENCE (UNDER $4,000)
Record here the purchase of furniture and equipment for the faculty residence costing under $4,000. This includes telephones, tables, chairs, etc. Record the purchase of faculty residence furnishings and equipment costing $4,000 or more through the parish accounting system.

5850 UTILITIES - FACULTY RESIDENCE
Record here the expenditure for utilities on the faculty residence building.
Schools are required to use the following sub-codes:
- 001 - Electric
- 003 - Gas
- 005 - Oil
- 007 - Water
- 009 - Sewage
- 011 - Cable
- 095 - Other Utilities

5855 TELEPHONE - FACULTY RESIDENCE
Record here expenditures for telephone operations and telephone answering services related to faculty residence.

5860 UPKEEP OF FACULTY RESIDENCE (UNDER $4,000)
Record here the expenditures under $4,000 to repair and maintain the faculty residence building, furnishings, or grounds. If $4,000 or more, record through the parish account system in account code 9590.
Schools are encouraged to use the following sub-codes:
- 001 - Buildings / Fixtures
- 003 - Furnishings / Equipment
- 005 - Grounds
- 095 - Other Faculty Residence Upkeep

5885 CONTRACTED MAINTENANCE SERVICE - FACULTY RESIDENCE
Record here all contracted services, such as janitorial, pest control, rubbish removal, etc., for the maintenance and upkeep of the faculty residence and grounds.

5890 TRANSPORTATION / VEHICLE EXPENSE - FACULTY RESIDENCE
Record here all expenditures to operate, maintain or repair, but not replace school owned car provided to the teaching religious for their use. To record the purchase of a vehicle for this purpose, refer to account 1635.

Schools are encouraged to use the following sub-codes:
- 001 - Gas
- 003 - Maintenance and Repairs
- 005 - Registration/Inspection
- 007 - Insurance
- 009 - Lease
- 095 - Other Vehicle Maintenance

5895 OTHER FACULTY RESIDENCE EXPENSE
Record here all other expenditures for the operation and maintenance of the faculty residence that are not included in the above account number codes.

5900 PROPERTY & LIABILITY INSURANCE
Record here the expenditures for property and liability insurance coverage of the school property, plant and equipment billed by the diocesan Insurance/Employee Benefits Office. This includes coverage for fire, robbery, theft, extended coverage, comprehensive general liability, boiler and pressure vessel, etc.

5905 - GENERAL LIABILITY INSURANCE
5910 - PROPERTY & FIRE INSURANCE
5915 - BOILER INSURANCE
5925 - AUTOMOBILE INSURANCE
5995 - OTHER PROPERTY & LIABILITY INSURANCE

NOTE: Insurance expense for the above accounts is posted monthly by the Office for Financial Services to the appropriate insurance expense category. Payments are to be charged to account code 2010 - Insurance Payable.

5998 SCHOOL CAPITAL FUNDING EXPENSE
Record here the expenditure to the parish savings account established for the transfer of tuition collected for the School Capital Funding Program. Refer to Section 2.12.P and Appendix U in the Financial Administration Manual.

5999 CONTINGENCY EXPENSE
This account is non-posting and is to be used for budget purposes only. Budget here a percentage of operating expense as a contingency against unexpected expenses or an unexpected reduction in receipts.
**7000 FOOD SERVICE PROGRAM**
Record in the 7000 series of account number codes the income and expenditures pertaining to the food service program.

**7001 FOOD INCOME**
Record here the proceeds from the sale of milk, beverages, food, lunch tickets and vending machine income.
Schools are required to use the following sub-codes:
- 001 - Milk Sales
- 003 - Beverage Sales
- 005 - Food Sales
- 007 - Lunch Ticket Sales
- 009 - Adult Lunches
- 021 - Vending Machine Income
- 095 - Other Food Income

**7002 DPC FOOD SERVICE PROGRAM REIMBURSEMENT**
Record here the reimbursement received from the DPC Food Service Program for the use of school facilities in operating a lunch program.

**7003 GOVERNMENT AID TO LUNCH PROGRAM**
Record here the reimbursement received from the government to aid in the operation of the lunch program.

**7004 OTHER FOOD SERVICE INCOME**
Record here all income received from the operation of the food services program which are not included in the above account number codes.
Schools are required to use the following sub-codes:
- 001 - Parental Work Deposit - record the deposit required of parents to help a certain number of days in the Food Services Program.
- 095 - Other Food Service Income

**7005 SALARIES - FOOD SERVICE**
Record here the compensation paid to employees of the Food Service Program.

**7010 BENEFITS & INSURANCE - FOOD SERVICE**
Record here the FICA (Social Security) and fringe benefits that pertain to the employees included in 7005 Salaries - Food Service.
Schools are required to allocate FICA and fringe benefits to this account code using the following sub-codes:
- 001 - FICA (Social Security)
- 003 - Fringe Benefits
- 011 - Unemployment Compensation

**7015 FOOD EXPENSE**
Record here the expenditures for the purchase of food and beverages used in the Food Service Program.
Schools are required to use the following sub-codes:
- 001 - Milk Expense
- 003 - Beverage Expense
- 005 - Food Expense
- 021 - Vending Machine Expense

**7025 MATERIALS & SUPPLIES - FOOD SERVICE**
Record here the expenditures for materials and supplies such as cleaners, paper towels and other items used in the Food Service Program.

**7040 EQUIPMENT - FOOD SERVICE (UNDER $4,000)**
Record here the purchase of equipment, such as serving trays, dishes, pans, other cooking utensils, etc. used in the Food Service Program costing under $4,000.
Record the purchase of non-portable food service equipment or items attached to the building structure or a major expenditure to replace the food service equipment costing $4,000 or more through the parish accounting system.

**7050 UTILITIES - FOOD SERVICE**
Record here the expenditure for utilities associated with the operation of the Food Service Program.
Schools are required to use the following sub-codes:
- 001 - Electric
- 003 - Gas
- 005 - Oil
- 007 - Water
- 009 - Sewage
- 095 - Other Utilities

**7055 TELEPHONE - FOOD SERVICE**
Record here expenditures for telephone operations and telephone answering services related to operation of the Food Service Program.

**7075 CONTRACTED SERVICE - FOOD SERVICE**
Record here the expenditures for contracted services associated with the operation of the Food Service Program.
Schools are required to use the following sub-codes:
021 - Vending Machines
027 - Lunch Program Operation
095 - Other Contracted Service

7095 OTHER FOOD SERVICE EXPENSE
Record here all other expenditures for food service expenses, which are not included in the above account codes.

Schools are required to use the following sub-codes:

001 - Parental Work Expense - Record here the reimbursement of the parental work program deposit to parents. If a parent works additional days and receives more than $100.00 within a calendar year or more than $50.00 within a calendar quarter, they must be treated as an employee and paid through the diocesan payroll system.

095 - Other Food Service Expense

7100 STUDENT ACTIVITIES PROGRAM
Record in the 7100 series of account number codes the income and expenditures pertaining to student activities not related to instruction.

7101 STUDENT ACTIVITY INCOME
Record here the income from student activities. See account code 7195 for the disbursement associated with this income.

Schools are encouraged to use the following sub-codes:

001 - Admission Income
003 - Student Activity Fees
005 - Student Donations for Outside Organizations
007 - Student Organization Fund Raising Income
095 - Other Student Activity Income

7105 SALARIES - STUDENT ACTIVITIES
Record here the compensation paid to those persons who direct and conduct the student activities program.

7110 BENEFITS & INSURANCE - STUDENT ACTIVITIES
Record here the FICA (Social Security) and fringe benefits that pertain to employees included in 7105 Salaries - Student Activities.

Schools are required to allocate FICA and fringe benefits to this account code using the following sub-codes:

001 - FICA (Social Security)
003 - Fringe Benefits
011 - Unemployment Compensation

7195 OTHER STUDENT ACTIVITIES EXPENSE
Record here the expenditures for the Student Activities Program that pertains to income recorded in account code 7101. Also record here all other expenditures for student activities in sub-code 095 that would not be included in account codes 7105 and 7110.

Schools are encouraged to use the following sub-codes:

005 - Student Donations to Outside Organizations
007 - Student Organization Fundraising Expense
025 - Student Travel Expense
095 - Other Student Activity Expense

7300 ATHLETIC PROGRAM
Record in the 7300 series of account number codes the income and expenditures relating to an Athletic Program that is under the control of the school. To record Physical Education expenditures, refer to the 5100 series of account codes.

7301 ADMISSIONS INCOME - ATHLETIC
Record here the income received from the sale of tickets for admission to athletic events.

7302 DONATIONS & BOOSTER INCOME - ATHLETIC
Record here the income received from donors and Booster organizations for the Athletics Program. If Booster activity is handled through a separate checking account, record here the net profit only.

7303 CONCESSION INCOME - ATHLETIC
Record here the income received from concession sales at athletic events.

7304 OTHER ATHLETIC INCOME
Record here the income received for the athletic program that is not included in the above athletic income account codes.

7305 SALARIES - ATHLETIC
Record here the compensation paid to persons who coach an athletic team or who are not coaches but whose paid service is directly involved with the athletic program.
7310 BENEFITS & INSURANCE - ATHLETIC
Record here the FICA (Social Security) and fringe benefits that pertain to the employees included in 7305 Salaries - Athletic.

Schools are required to allocate FICA and fringe benefits to this account code using the following sub-codes:

- 001 - FICA (Social Security)
- 003 - Fringe Benefits
- 011 - Unemployment Compensation

7325 MATERIALS & SUPPLIES - ATHLETIC
Record here the expenditures for materials and supplies used in the athletic program such as tape, blackboards, statistical data, pads, etc.

7340 UNIFORMS & EQUIPMENT - ATHLETIC
Record here the expenditures for the purchase, repair and cleaning of equipment and uniforms used by athletes, coaches or others in the athletic program.

7345 OFFICIALS FEES - ATHLETIC
Record here the fees paid to officials and referees of athletic events.

7360 BOOSTER EXPENSE - ATHLETIC
Record here the expenditures pertaining to fundraising activities for athletic booster programs.

7375 RENTAL OF FACILITIES & EQUIPMENT - ATHLETIC
Record here the expenditures for the rental of equipment, playing fields, stadiums and gymnasiums for the athletic program practices and events.

7385 CONCESSION EXPENSE - ATHLETIC
Record here the expenditures to operate concessions at athletic events.

7390 TRAVEL EXPENSE - ATHLETIC
Record here the expenditures for lodging, meals, and transportation costs of the athletes, coaches, and other team personnel. This includes reimbursement for the use of private vehicles.

7395 OTHER ATHLETIC EXPENSE
Record here the expenditures for athletic program costs not included in the above account number codes.

7400 BOOKSTORE OPERATION
Record in the 7400 series of account number codes the income and expense relating to the purchase and sale of materials to students.

7401 BOOKSTORE INCOME
Record here the income from the sale of materials to students.

Schools are required to use the following sub-codes:

- 001 - Stationery and Supplies Sales
- 003 - Clothing, Emblems, Etc. Sales
- 005 - Student Pictures Sales
- 007 - Book Sales
- 009 - Publications Sales
- 011 - Yearbook Sales
- 095 - Other Bookstore Sales

7405 SALARIES - BOOKSTORE
Record here the compensation paid to persons responsible for the operations of a bookstore including part-time student help.

7410 BENEFITS & INSURANCE - BOOKSTORE
Record here the FICA (Social Security) and fringe benefits that pertain to the employees included in the 7405 Salaries - Bookstore.

Schools are required to allocate FICA and fringe benefits to this account code using the following sub-codes:

- 001 - FICA (Social Security)
- 003 - Fringe Benefits
- 011 - Unemployment Compensation

7495 OTHER BOOKSTORE EXPENSE
Record here the expenditures to purchase stationery, supplies, school uniforms, books, publications, student pictures, yearbook, etc.

Schools are required to use the following sub-codes:

- 001 - Stationery and Supplies Expense
- 003 - Clothing, Emblems, Etc. Expense
- 005 - Student Pictures Expense
- 007 - Books Purchases
- 009 - Publications Expense
- 011 - Yearbook Expense
- 095 - Other Bookstore Expense
**7600 PRESCHOOL PROGRAM (PRE)**

Record in the 7600 series of account number codes the income and expenditures to operate a Preschool Program (ages 3 & 4) provided the program is associated with the elementary school. If the Preschool Program is not associated with the elementary school, the income and expenditures should be processed through the parish accounting system.

**7601 TUITION - PRE**

Record here all tuition for the preschool program.

**7602 FUNDRAISING - PRE**

Record here all fundraising for the preschool program.

**7604 OTHER INCOME - PRE**

Record here all preschool income other than tuition and fundraising.

**7605 SALARIES - PRE**

Record here the compensation paid to those employees associated with the preschool program.

**7610 BENEFITS & INSURANCE - PRE**

Record here the FICA (Social Security) and fringe benefits that pertain to the employees included in 7605 Salaries - Preschool.

Schools are required to allocate FICA and fringe benefits to this account code using the following sub-codes:

```
001 - FICA (Social Security) - PRE
003 - Fringe Benefits - PRE
011 - Unemployment Compensation - PRE
```

**7625 MATERIALS & SUPPLIES - PRE**

Record here the expenditures for classroom supplies, books and other instructional materials and toys used for the preschool program.

**7635 POSTAGE - PRE**

Record here the expenditures for postage used for the preschool program.

**7640 FURNISHINGS & EQUIPMENT - PRE (UNDER $4,000)**

Record here the furnishings and equipment purchased for the preschool program costing under $4,000. This includes such items as tables, chairs, sleeping mats, play houses, etc. Purchases and improvements costing $4,000 or more are to be processed through the parish accounting system.

**7670 REFRESHMENTS - PRE**

Record here the expenditures for snacks and drinks for the preschool students.

**7695 OTHER EXPENSE - PRE**

Record here the expenditures for the preschool program that are not included in the above account number codes.

**7700 DAY CARE PROGRAM (DC)**

Record in the 7700 series of account number codes the income and expenditures of operating a Day Care (Nursery School) Center provided the program is associated with the elementary school. If the Day Care Program is not associated with the elementary school, the income and expenditures should be processed through the parish accounting system.

**7701 FEES - CD**

Record here the fees for children enrolled in the Day Care Program.

**7704 OTHER INCOME - DC**

Record here all income generated by the Day Care Program other than fees.

**7705 SALARIES - DC**

Record here the compensation paid to those employees associated with the Day Care Program.

Schools are required to use the following sub-codes in the recording of Day Care Salaries:

```
001 - Attendants - D C
003 - Nurse - D C
039 - Office Staff - D C
095 - Other Salaries - D C
```

**7710 BENEFITS & INSURANCE - DC**

Record here the FICA (Social Security) and fringe benefits that pertain to the employees included in 7705 Salaries - Day Care.

Schools are required to allocate FICA and fringe benefits to this account code using the following sub-codes:

```
001 - FICA (Social Security) - D C
003 - Fringe Benefits - D C
011 - Unemployment Compensation - D C
```

**7725 MATERIALS & SUPPLIES - DC**

Record here the expenditures for classroom supplies, books and other instructional materials and toys used for the Day Care Program.
**7735 POSTAGE - DC**
Record here the expenditures for postage used for the Day Care Program.

**7740 FURNISHINGS & EQUIPMENT - DC (UNDER $4,000)**
Record here the furnishings and equipment purchased for the Day Care Program costing under $4,000. This includes such items as tables, chairs, sleeping mats, bedding, etc. Purchases and improvements costing $4,000 or more are to be processed through the parish accounting system.

**7770 REFRESHMENTS - DC**
Record here the expenditures for snacks and drinks for the children in the Day Care Program.

**7795 OTHER EXPENSE - DC**
Record here the expenditures for the Day Care Program that is not included in the above account number codes.

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### 7800 EXTENDED DAY SERVICE PROGRAM (EDS)
Record in the 7800 series of account number codes the income and expense of operating an Extended Day Service Program provided the program is associated with the elementary school and under the direction of the school's principal. An Extended Day Service Program is where students are supervised before or after school for a period of time. If the Extended Day Service Program is not associated with the elementary school, the income and expenditures should be processed through the parish accounting system.

**7801 INCOME - EDS**
Record here all income generated by the Extended Day Service Program.

**7805 SALARIES - EDS**
Record here the compensation paid to the employees associated with the Extended Day Service Program.

**7810 BENEFITS & INSURANCE - EDS**
Record here the FICA (Social Security) and fringe benefits that pertain to the employees included in 7805 Salaries - Extended Day Service.

Schools are required to allocate FICA and fringe benefits to this account code using the following sub-codes:

- 001 - FICA (Social Security) - EDS
- 003 - Fringe Benefits - EDS
- 011 - Unemployment Compensation - EDS

**7825 MATERIALS & SUPPLIES - EDS**
Record here the expenditures for materials, supplies and games used for the Extended Day Service Program.

**7835 POSTAGE - EDS**
Record here the expenditures for postage and postage envelopes used for the Extended Day Service Program.

**7840 FURNISHINGS & EQUIPMENT - EDS (UNDER $4,000)**
Record here the furnishings and equipment purchased for the Extended Day Service Program costing under $4,000. This includes such items as tables, chairs, sleeping mats, playground equipment, etc. Purchases and improvements costing $4,000 or more are to be processed through the parish accounting system.

**7870 REFRESHMENTS - EDS**
Record here the expenditures for snacks and drinks for the students in the Extended Day Service Program.

**7895 OTHER EXPENSE - EDS**
Record here the expenditures for the Extended Day Service Program that is not included in the above account number codes.

---

### 7900 TUTORING PROGRAM

**7901 TUTORING TUITION**
Record here monies received for payment for students in the Tutoring Program.

**7904 OTHER TUTORING INCOME**
Record here all income generated by the Tutoring Program such as donations and fundraising that are not included in account code 7901.

**7905 SALARIES - TUTORING**
Record here the compensation paid to those employees associated with the Tutoring Program.

**7910 BENEFITS & INSURANCE - TUTORING**
Record here the FICA (Social Security) and fringe benefits that pertain to the employees included in 7905

---
Salaries - Tutoring Program.
Schools are required to allocate FICA and fringe benefits to this account code using the following sub-codes:

- 001 - FICA (Social Security)
- 003 - Fringe Benefits
- 011 - Unemployment Compensation

7925 MATERIALS & SUPPLIES - TUTORING
Record here the expenditures for materials and supplies used for the Tutoring Program.

7995 OTHER TUTORING EXPENSE
Record here the expenditures for the Tutoring Program that is not included in the above account number codes.
## School Financial Reports

### 5.04.A-1 Checkbook Activity Report

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<td>11</td>
<td>Gas</td>
<td>100.58</td>
<td></td>
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<td>7482</td>
<td>11</td>
<td>Telephone - Administration</td>
<td>40.92</td>
<td></td>
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<tr>
<td>7483</td>
<td>11</td>
<td>Buildings/Fixtures</td>
<td>450.00</td>
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</tr>
<tr>
<td>7484</td>
<td>11</td>
<td>Postage - Administration</td>
<td>32.21</td>
<td></td>
</tr>
<tr>
<td>7485</td>
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<td>Own Parish Students</td>
<td>300.00</td>
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<tr>
<td>7486</td>
<td>11</td>
<td>Own Parish Students</td>
<td>300.00</td>
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<tr>
<td>7487</td>
<td>11</td>
<td>Own Parish Students</td>
<td>300.00</td>
<td></td>
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</table>

Total Checks and Bank Debits: $201,668.21
<table>
<thead>
<tr>
<th>Check No</th>
<th>Date</th>
<th>Explanation</th>
<th>Deposits/Credits</th>
<th>Checks/Debits</th>
</tr>
</thead>
<tbody>
<tr>
<td>DRAFT</td>
<td>05</td>
<td>Payroll Payable</td>
<td>26,344.05</td>
<td></td>
</tr>
<tr>
<td>DRAFT</td>
<td>09</td>
<td>Payroll Payable</td>
<td>419.75</td>
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<tr>
<td>DRAFT</td>
<td>15</td>
<td>Payroll Payable</td>
<td>5% 468.19</td>
<td>225.61</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Adjustments</td>
<td></td>
<td></td>
<td>26,344.00</td>
<td></td>
</tr>
<tr>
<td>Ending Balance</td>
<td>Calculated</td>
<td></td>
<td>71,620.05</td>
<td></td>
</tr>
<tr>
<td>Ending Balance</td>
<td>Reported</td>
<td></td>
<td>71,620.05</td>
<td></td>
</tr>
</tbody>
</table>
# 5.04.B-1 Balance Sheet

**Elementary School Balance Sheet**

As of June 30, 2002

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1001.01 Cash Account #01</td>
<td>72,620.05</td>
</tr>
<tr>
<td><strong>Total Cash</strong></td>
<td><strong>72,620.05</strong></td>
</tr>
<tr>
<td>ACCOUNTS RECEIVABLE</td>
<td></td>
</tr>
<tr>
<td>INVESTMENTS</td>
<td></td>
</tr>
<tr>
<td>Catholic Institute Deposit &amp; Loan Fund</td>
<td></td>
</tr>
<tr>
<td>1205.020 Prepaid Tuition Fund</td>
<td>300,648.48</td>
</tr>
<tr>
<td>1205.049 Prepaid Preschool Tuition</td>
<td>2,550.00</td>
</tr>
<tr>
<td>1205.045 Development/Fundraising</td>
<td>95,363.93</td>
</tr>
<tr>
<td><strong>Total Catholic Institute Deposit</strong></td>
<td><strong>398,562.41</strong></td>
</tr>
<tr>
<td><strong>Savings Accounts</strong></td>
<td><strong>5,000.00</strong></td>
</tr>
<tr>
<td><strong>Total Investments</strong></td>
<td><strong>403,562.41</strong></td>
</tr>
<tr>
<td>LAND</td>
<td></td>
</tr>
<tr>
<td>BUILDINGS &amp; FIXTURES</td>
<td></td>
</tr>
<tr>
<td>FURNITURE/EQUIP./VEHICLES</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td><strong>474,562.54</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>LIABILITIES AND FUND BALANCE</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>2007 United Way Payable</td>
<td>690.00</td>
</tr>
<tr>
<td>2008 State Unemployment Payable</td>
<td>44.21</td>
</tr>
<tr>
<td>2009 FICA Unemployment Payable</td>
<td>1,899.78</td>
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<tr>
<td>2010 Insurance Payable</td>
<td>15,402.26</td>
</tr>
<tr>
<td><strong>Total Accounts Payable</strong></td>
<td><strong>17,945.45</strong></td>
</tr>
<tr>
<td>2105.061 Own Parish Students</td>
<td>311,648.71</td>
</tr>
<tr>
<td>2105.002 Own of Parish Students</td>
<td>32,498.05</td>
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<tr>
<td>2105.065 Non-Catholic Students</td>
<td>5,991.78</td>
</tr>
<tr>
<td>2105.076 Preschool Students</td>
<td>4,370.00</td>
</tr>
<tr>
<td><strong>Total Advanced Tuition</strong></td>
<td><strong>352,458.54</strong></td>
</tr>
</tbody>
</table>

| INVESTMENTS | |
| TRANSFER AND EXCHANGE | |
| **TOTAL LIABILITIES** | **371,551.49** |
| 2005 General Fund Balance | 165,418.55 |
| **TOTAL LIABILITIES AND FUND BALANCE** | **536,970.04** |
# School Financial Statement

For the Twelve Months Ending June 30, 2003

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>CURRENT YEAR ACTUAL</th>
<th>YEAR-TO-DATE ACTUAL</th>
<th>YEAR-TO-DATE BUDGET</th>
<th>VARIANCE COL. 2-3</th>
<th>VARIANCE COL. 4-5</th>
<th>FISCAL YR BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating Income:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Tuition and Fees:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4105.001 Own Parish Student Tuition</td>
<td>6,405.00</td>
<td>63,311.70</td>
<td>64,500.00</td>
<td>&lt;12,188.30</td>
<td>3.9-</td>
<td>64,500.00</td>
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<tr>
<td>4105.005 Out of Parish Tuition</td>
<td>5,945.55</td>
<td>30,690.54</td>
<td>79,700.00</td>
<td>&lt;18,719.46</td>
<td>22.5-</td>
<td>79,700.00</td>
</tr>
<tr>
<td>4105.006 Non-Catholic Tuition</td>
<td>0.00</td>
<td>1,622.00</td>
<td>7,200.00</td>
<td>6,578.00</td>
<td>9.3-</td>
<td>7,200.00</td>
</tr>
<tr>
<td>4105.025 Tuition Aid</td>
<td>0.00</td>
<td>1,040.00</td>
<td>20,000.00</td>
<td>&lt;18,960.00</td>
<td>9.5-</td>
<td>20,000.00</td>
</tr>
<tr>
<td>4105.077 Bishop's Education Fund Gift</td>
<td>0.00</td>
<td>5,460.00</td>
<td>10,000.00</td>
<td>&lt;4,540.00</td>
<td>45.5-</td>
<td>10,000.00</td>
</tr>
<tr>
<td>4105.039 Scholastic Opportunity Scholarship</td>
<td>0.00</td>
<td>12,600.00</td>
<td>12,600.00</td>
<td>0.0</td>
<td>0.0-</td>
<td>0.0</td>
</tr>
<tr>
<td><strong>Total Tuition and Fees</strong></td>
<td>6,929.57</td>
<td>71,911.24</td>
<td>76,500.00</td>
<td>&lt;55,588.76</td>
<td>7.3-</td>
<td>76,500.00</td>
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<tr>
<td><strong>Donations and Requests:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4205 General Donations</td>
<td>0.00</td>
<td>15,487.51</td>
<td>21,000.00</td>
<td>5,512.49</td>
<td>26.2-</td>
<td>21,000.00</td>
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<tr>
<td>4210.005 Athletic Boosters Donation</td>
<td>0.00</td>
<td>529.00</td>
<td>824.00</td>
<td>295.00</td>
<td>36.2-</td>
<td>0.0</td>
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<tr>
<td>4210.006 Parent/Teacher Guild Donations</td>
<td>0.00</td>
<td>18,000.00</td>
<td>18,000.00</td>
<td>0.0</td>
<td>0.0-</td>
<td>0.0</td>
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<tr>
<td>4260 Restricted Donations</td>
<td>0.00</td>
<td>10,795.23</td>
<td>4,000.00</td>
<td>6,795.23</td>
<td>169.8-</td>
<td>4,000.00</td>
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<td><strong>Total Donations and Requests</strong></td>
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<td>44,692.58</td>
<td>31,500.00</td>
<td>23,192.58</td>
<td>73.3-</td>
<td>31,500.00</td>
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<tr>
<td><strong>General Fund Raising:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4250 Grocery Certificate Income</td>
<td>0.00</td>
<td>22,000.00</td>
<td>22,000.00</td>
<td>&lt;2,000.00</td>
<td>9.1-</td>
<td>22,000.00</td>
</tr>
<tr>
<td>4250.103 Magazine Drive Income</td>
<td>0.00</td>
<td>11,625.04</td>
<td>11,710.00</td>
<td>&lt;86.96</td>
<td>0.7-</td>
<td>11,710.00</td>
</tr>
<tr>
<td>4250.105 Other Fund Raising Income</td>
<td>0.00</td>
<td>70,320.00</td>
<td>70,320.00</td>
<td>0.0</td>
<td>0.0-</td>
<td>70,320.00</td>
</tr>
<tr>
<td><strong>Total Other Fund Raising Income</strong></td>
<td>0.00</td>
<td>81,345.04</td>
<td>117,100.00</td>
<td>35,754.96</td>
<td>30.6-</td>
<td>117,100.00</td>
</tr>
<tr>
<td>4250.103 Magazine Drive Expense</td>
<td>0.00</td>
<td>7,178.64</td>
<td>7,178.64</td>
<td>0.0</td>
<td>0.0-</td>
<td>7,178.64</td>
</tr>
<tr>
<td><strong>Total Other Fund Raising Expense</strong></td>
<td>0.00</td>
<td>7,178.64</td>
<td>11,710.00</td>
<td>&lt;4,531.36</td>
<td>38.7-</td>
<td>11,710.00</td>
</tr>
<tr>
<td><strong>Net Other Fund Raising Income/Expense</strong></td>
<td>0.00</td>
<td>74,166.40</td>
<td>105,381.36</td>
<td>&lt;31,214.96</td>
<td>38.7-</td>
<td>105,381.36</td>
</tr>
<tr>
<td><strong>Net General Fund Raising Income/Expense</strong></td>
<td>0.00</td>
<td>106,666.40</td>
<td>105,381.36</td>
<td>&lt;1,285.04</td>
<td>1.2-</td>
<td>105,381.36</td>
</tr>
</tbody>
</table>

**Investment Income:**
## SCHOOL FINANCIAL STATEMENT

For the Twelve Months Ending June 30, 2002

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CURRENT</td>
<td>YEAR-TO</td>
<td>YEAR-TO</td>
<td>V-T-D</td>
<td>Variance</td>
<td>YEAR-EOF</td>
</tr>
<tr>
<td></td>
<td>BUDGET</td>
<td>INC.</td>
<td>EXP.</td>
<td>COL. 3-4</td>
<td>COL. 4-5</td>
<td>ANNUAL</td>
</tr>
<tr>
<td>CATH. INSTITUTE INTEREST</td>
<td>0.00</td>
<td>0.00</td>
<td>9,500.00</td>
<td>&lt;9,500.00</td>
<td>100.0%</td>
<td>9,500.00</td>
</tr>
<tr>
<td>C.I. PREMIUM RENTAL FUND</td>
<td>1,000.00</td>
<td>7,857.33</td>
<td>9,500.00</td>
<td>9,500.00</td>
<td>0.0%</td>
<td>0.00</td>
</tr>
<tr>
<td>I.D. PREMIUM PRESCHOOL TUIT</td>
<td>13.42</td>
<td>13.42</td>
<td>15.00</td>
<td>15.00</td>
<td>0.0%</td>
<td>0.00</td>
</tr>
<tr>
<td>I.D. DEVELOPMENT FUNDRAISI</td>
<td>779.67</td>
<td>2,344.65</td>
<td>2,344.65</td>
<td>2,344.65</td>
<td>0.0%</td>
<td>0.00</td>
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<tr>
<td>I.D. INSTRUCTIONAL FUND INTER</td>
<td>1,125.24</td>
<td>2,156.24</td>
<td>2,156.24</td>
<td>2,156.24</td>
<td>0.0%</td>
<td>0.00</td>
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<td>CHECKING ACCOUNT INTEREST</td>
<td>29.48</td>
<td>119.95</td>
<td>1,120.00</td>
<td>&lt;1,000.00</td>
<td>33.0%</td>
<td>1,120.00</td>
</tr>
<tr>
<td>OTHER INTEREST &amp; DIVIDENDS</td>
<td>0.00</td>
<td>0.00</td>
<td>600.00</td>
<td>600.00</td>
<td>0.0%</td>
<td>0.00</td>
</tr>
</tbody>
</table>

**Total Investment Income:**

1,582.39

**Other Operating Income:**

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL</td>
<td>1,582.39</td>
<td>14,190.14</td>
<td>11,510.00</td>
<td>2,379.14</td>
<td>25.4%</td>
<td>11,510.00</td>
</tr>
<tr>
<td>TOTAL</td>
<td>1,582.39</td>
<td>0.00</td>
<td>2,107.34</td>
<td>0.00</td>
<td>-2,107.34</td>
<td>0.0%</td>
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</table>

**Total Operating Income:**

8,682.15

**Operational Expense:**

<table>
<thead>
<tr>
<th>INSTRUCTIONAL EXPENSE</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL</td>
<td>8,682.15</td>
<td>878,584.00</td>
<td>807,290.00</td>
<td>&lt;76,275.12</td>
<td>23.2%</td>
<td>907,290.00</td>
</tr>
</tbody>
</table>

**Total Instructional Expense:**

83,388.00

**Administrative Expense:**

933,743.13

<table>
<thead>
<tr>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL</td>
<td>928,131.13</td>
<td>900,355.00</td>
<td>&lt;38,650.03</td>
<td>3.7%</td>
<td>900,355.00</td>
</tr>
</tbody>
</table>
## SCHOOL FINANCIAL STATEMENT
For the Twelve Months Ending June 30, 2002

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CURRENT</td>
<td>YEAR-TO-DATE</td>
<td>YEAR-TO-DATE</td>
<td>V-R-D</td>
<td>% OF</td>
<td>FISCAL YE</td>
</tr>
<tr>
<td></td>
<td>AMOUNT</td>
<td>AMOUNT</td>
<td>AMOUNT</td>
<td>COL 2-3</td>
<td>COL 4-5</td>
<td>AMOUNT</td>
</tr>
<tr>
<td>PROPERTY &amp; LIABILITY INSURANCE:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5805</td>
<td>General Liability Insurance</td>
<td>875.38</td>
<td>10,195.52</td>
<td>10,794.00</td>
<td>890.47</td>
<td>6.4 %</td>
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<tr>
<td>5810</td>
<td>Property and Fire Insurance</td>
<td>773.70</td>
<td>9,024.33</td>
<td>9,726.00</td>
<td>698.68</td>
<td>7.3 %</td>
</tr>
<tr>
<td>5915</td>
<td>Boiler Insurance</td>
<td>52.90</td>
<td>696.05</td>
<td>752.00</td>
<td>56.95</td>
<td>7.7 %</td>
</tr>
<tr>
<td><strong>Total Property &amp; Liability Insurance</strong></td>
<td>1,691.95</td>
<td>19,915.90</td>
<td>21,272.00</td>
<td>1,356.10</td>
<td>6.9 %</td>
<td>21,272.00</td>
</tr>
</tbody>
</table>

### FOOD SERVICE PROGRAM:

| 7001.021 | Vending Machine Income | 0.00 | 446.78 | 425.00 | 21.32 | 50.6 % | 425.00 |
| 7002 | ESG Food Serv. Reimburse | 0.00 | 2,577.66 | 1,800.00 | 777.66 | 61.3 % | 1,800.00 |
| **Total Food Service Income** | 0.00 | 3,024.44 | 2,225.00 | 789.44 | 25.1 % | 2,225.00 |
| 7005 | Salaries - Food Service | 654.00 | 5,395.00 | 7,420.00 | 1,770.00 | 23.2 % | 7,420.00 |
| 7010.001 | FICA Taxes-Food Service | 50.04 | 627.49 | 564.00 | 63.49 | 22.3 % | 564.00 |
| 7010.005 | Fringe Benefits-Food Serve | 14.04 | 153.30 | 215.00 | 61.70 | 19.6 % | 215.00 |
| 7010.011 | UI - Unemployment Comp-Set | 17.21 | 25.55 | 25.55 | 0.00 | 0.0 % | 25.55 |
| 7015.021 | Vending Machine Expense | 0.00 | 215.00 | 470.00 | 255.00 | 54.5 % | 255.00 |
| 7025 | Materials & Supplies-F.S. | 0.00 | 500.00 | 500.00 | 500.00 | 100.0 % | 500.00 |
| 7050.007 | Water Expense-Food Serv. | 0.00 | 250.00 | 250.00 | 250.00 | 100.0 % | 250.00 |
| 7075.005 | Other Contracted Services | 0.00 | 160.00 | 160.00 | 160.00 | 100.0 % | 160.00 |
| **Total Food Service Expense** | 758.29 | 4,621.84 | 9,787.00 | 5,158.16 | 52.1 % | 9,787.00 |
| **Net Food Service Expense (Income)** | 758.25 | 3,673.10 | 2,882.00 | 650.84 | 51.4 % | 2,882.00 |

### STUDENT ACTIVITIES PROGRAM:

| 7101.003 | Admission Inc.-Activities | 30.00 | 3,093.42 | 4,662.00 | 4,368.57 | 9.4 % | 4,368.57 |
| 7101.007 | Student Org. Fund Raising | 0.00 | 2,577.25 | 4,522.00 | 1,944.75 | 41.5 % | 4,522.00 |
| **Total Student Activity Income** | 110.00 | 5,668.47 | 9,184.00 | 3,515.53 | 15.3 % | 9,184.00 |
| 7155.007 | Student Org. Fund Raising | 772.55 | 2,766.48 | 4,445.00 | 1,678.52 | 37.7 % | 4,445.00 |
| 7155.025 | Student Travel Expense | 0.00 | 300.00 | 300.00 | 300.00 | 100.0 % | 300.00 |
| 7155.055 | Other Student Activity Exp | 0.00 | 4,927.46 | 4,927.46 | 924.85 | 18.8 % | 4,927.46 |
| **Total Student Activity Expense** | 1,549.55 | 7,699.92 | 9,999.00 | 2,299.07 | 22.9 % | 9,999.00 |
| **Net Student Activity Expense (Income)** | 1,549.55 | (15.78) | (3,101.00) | (1,044.03) | 101.4 % | (3,101.00) |

### ATHLETIC PROGRAM:
## SCHOOL FINANCIAL STATEMENT

For the Twelve Months Ending June 30, 2007

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>COLUMN 1</th>
<th>COLUMN 2</th>
<th>COLUMN 3</th>
<th>COLUMN 4</th>
<th>COLUMN 5</th>
<th>COLUMN 6</th>
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<td>ACTUAL</td>
<td>COL. 2</td>
<td>COL. 4</td>
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<td>BOOKSTORE OPERATION:</td>
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<td>.00</td>
<td>367.00</td>
<td>350.00</td>
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<td>12.00</td>
<td>4.8</td>
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<td>7401.003 Student Picture Sales</td>
<td>.00</td>
<td>.00</td>
<td>350.00</td>
<td>&lt;350.00</td>
<td>100.00</td>
<td>250.00</td>
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<td>96.00</td>
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<td>0.00</td>
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<td>1,800.00</td>
<td>24.48</td>
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<td>1,680.00</td>
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<td>1,400.00</td>
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<td>Materials &amp; Supplies-Pre-K</td>
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<td>Preschool Refreshments</td>
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<td>90.72</td>
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<td>Materials &amp; Supplies-Extended</td>
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<td>Other Extended Day Expense</td>
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<td>1,150.00</td>
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<td>4.2</td>
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### School Financial Statement

For the Twelve Months Ending June 30, 2002

<table>
<thead>
<tr>
<th>Description</th>
<th>1 CURRENT MONTH ACTUAL</th>
<th>2 YEAR-TO-DATE ACTUAL</th>
<th>3 YEAR-TO-DATE BUDGET</th>
<th>4 V-T-O VARIANCE Col. 2 - 3</th>
<th>5 OF VARIANCE Col. 4 / 3</th>
<th>6 FISCAL YR BUDGET</th>
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<tbody>
<tr>
<td>Total Extended Day Service Expense</td>
<td>1,854.49</td>
<td>19,517.70</td>
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<td>&lt;0.858.30</td>
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<td>134,774.31</td>
<td>1,214,155.02</td>
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<td>&lt;115,900.76</td>
<td>&lt;255,568.17</td>
<td>&lt;257,062.00</td>
<td>11,493.83</td>
<td>6.0%</td>
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<tr>
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<td>&lt;15,916.17</td>
<td>507.1%</td>
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<td>1205.020 C.I. Net Prepaid Tuition</td>
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<td>0%</td>
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<td>1205.040 C.I. Net Prepaid Preschool</td>
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<td>0%</td>
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<td>1205.045 C.I. Net Development/Fund</td>
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<td><strong>Total Investments</strong></td>
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<td>&lt;499.56</td>
<td>0%</td>
<td>&lt;499.56</td>
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### Notes
- All figures are in U.S. dollars.
- V-T-O VARIANCE and OF VARIANCE calculations are based on actual expenses and budgeted amounts.
- Percentage changes are calculated from the budgeted amounts.
# School Financial Statement

For the Twelve Months Ending June 30, 2005

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>Current</th>
<th>Year-to-Date</th>
<th>Y-T-D</th>
<th>%Var</th>
<th>% of Fiscal Year</th>
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<td>8,623.14</td>
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</table>

Total Advanced Tuition-Deferred Rev: $159,070.59 | $10,417.77 | 0.00 | 10,417.77 | 0.00

Transfer and Exchange:

2005 | Adjustment to Fund Balance | 0.00 | $1,020.00 | 0.00 | 1,020.00 | 0.00

Net Non-Oper. Receipts/(Disbursements) | $92,261.03 | $71,776.26 | 0.00 | 71,776.26 | 0.00

Cash Surplus/(Deficit) | $12,059.74 | $6,208.31 | $5,052.00 | $56,208.31 | 1,112.63 | $5,052.00 |

Beginning Cash Balance | $95,509.75 | $21,411.54 | 0.00 | 21,411.54 | 0.00

Ending Cash Balance | $73,450.55 | $72,420.05 | 0.00 | 0.00 | 0.00

Number of Students | 640 | 0 | 0 | 0 | 0

Year-to-date Operating Cost Per Student | $8,925.78 | 0 | 0 | 0 | 0
## SCHOOL FINANCIAL STATEMENT

**For the Twelve Months Ending June 30, 2003**

<table>
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<th>DESCRIPTION</th>
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<td>YEAR-TO</td>
<td>V-T-D</td>
<td>V-T-D</td>
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<td>ACTUAL</td>
<td>BUDGET</td>
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<td>COL. 4 / 3</td>
<td>YR.</td>
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<td>≪27.29</td>
<td>0.00</td>
<td>≪27.29</td>
<td>0.0%</td>
<td>0.00</td>
</tr>
<tr>
<td>Preschool Program</td>
<td>1,379.29</td>
<td>4,057.00</td>
<td>4,555.00</td>
<td>≪5,447.125</td>
<td>20.1%</td>
<td>4,555.00</td>
</tr>
<tr>
<td>Extended Day Service Program</td>
<td>1,020.49</td>
<td>≪696.00</td>
<td>7,912.00</td>
<td>≪6,215.659</td>
<td>112.0%</td>
<td>7,912.00</td>
</tr>
<tr>
<td><strong>Total Operating Expenses</strong></td>
<td>124,774.51</td>
<td>1,314,153.05</td>
<td>1,264,772.00</td>
<td>&lt;50,313.957</td>
<td>4.0%</td>
<td>1,264,772.00</td>
</tr>
<tr>
<td><strong>NET SURPLUS/(DEFICIT) BEFORE SUBSIDY</strong></td>
<td>&lt;115,890.76</td>
<td>&lt;325,569.17</td>
<td>&lt;357,082.00</td>
<td>&lt;24,453.27</td>
<td>6.0%</td>
<td>&lt;247,052.00</td>
</tr>
<tr>
<td>Subsidy</td>
<td>0.00</td>
<td>315,000.00</td>
<td>322,000.00</td>
<td>≪7,000.00</td>
<td>18.3%</td>
<td>322,000.00</td>
</tr>
<tr>
<td><strong>Net Operating Surplus/(Deficit)</strong></td>
<td>&lt;115,890.76</td>
<td>&lt;299,569.17</td>
<td>&lt;357,082.00</td>
<td>&lt;24,453.27</td>
<td>6.0%</td>
<td>&lt;247,052.00</td>
</tr>
<tr>
<td><strong>NON-OPERATING RECEIPTS/(DISBURSEMENTS):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investments</td>
<td>&lt;177,630.40</td>
<td>&lt;62,742.72</td>
<td>62,742.72</td>
<td>0.0%</td>
<td>62,742.72</td>
<td>0.0%</td>
</tr>
<tr>
<td>Accounts Payable</td>
<td>1,781.94</td>
<td>&lt;365.12</td>
<td>&lt;365.12</td>
<td>0.0%</td>
<td>&lt;365.12</td>
<td>0.0%</td>
</tr>
<tr>
<td>Advanced Tuition-Deferred Revenue</td>
<td>269,070.25</td>
<td>10,417.77</td>
<td>10,417.77</td>
<td>0.0%</td>
<td>10,417.77</td>
<td>0.0%</td>
</tr>
<tr>
<td>Adjustment to Fund Balance</td>
<td>0.00</td>
<td>&lt;1,030.00</td>
<td>0.00</td>
<td>&lt;1,030.00</td>
<td>0.0%</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Total Non-Oper. Receipts/(Disbursements)</strong></td>
<td>269,301.02</td>
<td>11,417.77</td>
<td>11,417.77</td>
<td>0.0%</td>
<td>11,417.77</td>
<td>0.0%</td>
</tr>
<tr>
<td><strong>Cash Surplus/(Deficit)</strong></td>
<td>&lt;22,469.74</td>
<td>&lt;5,020.31</td>
<td>&lt;5,020.31</td>
<td>&lt;5,020.31</td>
<td>&lt;5,020.31</td>
<td>0.0%</td>
</tr>
<tr>
<td><strong>Beginning Cash Balance</strong></td>
<td>95,309.78</td>
<td>21,411.84</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Ending Cash Balance</strong></td>
<td>72,840.05</td>
<td>72,620.05</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
<td>0.00</td>
</tr>
</tbody>
</table>
6.0 **Cemetery Accounting Program**

6.01 **Introduction to Cemetery Accounting Program**

The Cemetery Accounting Program is designed to aid pastors and bookkeepers in applying accounting principles and procedures under a uniform accounting system throughout the parish cemeteries of the Diocese of Pittsburgh. This section of the Financial Administration Manual contains the cemetery account number codes, a description of these codes, bookkeeping procedures to be followed and sample financial reports that will be prepared by the diocesan Office for Financial Services and sent to the pastor. Participation in the Cemetery Accounting Program by all parishes is mandatory.

The Cemetery Accounting Program establishes the framework to aid in determining revenue needs and controlling costs. It also reduces the accounting workload at the cemetery as a result of transferring the routine bookkeeping and statement preparation to automated processing through the diocesan Office for Financial Services. It also benefits the pastor/administrator, the cemetery director and the finance council in the management of cemetery operations by providing financial reports and utilization of a uniform chart of accounts and accompanying account descriptions to allow cemeteries to facilitate comparisons of operating results with other cemeteries.

The basic bookkeeping of recording deposits and issuing checks will be done at the cemetery using the Quicken Basic software program or manual input forms. It is recommended that Quicken prepared checks be used rather than manually preparing checks, to save time and increase accuracy. The recorded information is sent monthly to the diocesan Office for Financial Services. If using Quicken, it will be sent by e-mail or disk. The data will be processed and a financial statement prepared and forwarded to the parish. Budget information can also be prepared using Quicken and will be reflected on the monthly financial statement for comparison to actual.

All cemetery checking accounts are to be included on the system.

The bookkeeping procedures are described in Section 7.0 of the manual and may require future additions and revisions. Notice of such changes will be sent to the cemeteries with instructions for updating the manual. Bookkeeping procedures for the Quicken software program are contained in Section 8.0.
6.02 Cemetery Account Codes

Codes

ASSETS
1000 CASH
1100 ACCOUNTS RECEIVABLE
1300 INVESTMENTS
1400 LAND
1500 BUILDINGS
1600 FURNISHINGS / EQUIPMENT / VEHICLES

LIABILITIES
2000 ACCOUNTS PAYABLE
2500 INDEBTEDNESS
2900 TRANSFER & EXCHANGE

FUND BALANCE
3000 FUND BALANCE

Codes

OPERATING INCOME
4200 DONATIONS & BEQUESTS
4400 INVESTMENT INCOME
4500 CEMETERY INCOME
4800 OTHER OPERATING INCOME
4900 SUBSIDY

OPERATING EXPENSE
5200 ADMINISTRATION EXPENSE
5300 OPERATION & MAINTENANCE EXPENSE
5500 INTEREST EXPENSE
5900 PROPERTY & LIABILITY INSURANCE
6900 RENTAL PROPERTY OPERATION

NON-OPERATING INCOME & EXPENSE
9500 SALE OF ASSETS & INSURANCE SETTLEMENTS
**ASSETS CODES**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Account Number &amp; Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>1001</td>
<td>Cash</td>
<td>Bank Account Number &amp; Name</td>
</tr>
<tr>
<td></td>
<td>.01 - Cash Account 1:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>.02 - Cash Account 2:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>.03 - Cash Account 3:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>.04 - Cash Account 4:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>.05 - Cash Account 5:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>.50 - Petty Cash</td>
<td></td>
</tr>
<tr>
<td></td>
<td>.90 - Cash on Hand</td>
<td></td>
</tr>
</tbody>
</table>

**ACCOUNTS RECEIVABLE**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1105</td>
<td>Employee Advances Receivable</td>
</tr>
<tr>
<td>1185</td>
<td>Parish Receivable</td>
</tr>
<tr>
<td>1195</td>
<td>Other Accounts Receivable</td>
</tr>
</tbody>
</table>

**INVESTMENTS**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Sub-code</th>
</tr>
</thead>
<tbody>
<tr>
<td>1305</td>
<td>Deposit &amp; Loan Program (Must Sub-code)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>000 - Operating Fund</td>
<td></td>
</tr>
<tr>
<td></td>
<td>005 - Building Fund</td>
<td></td>
</tr>
<tr>
<td></td>
<td>015 - Capital Improvement Fund</td>
<td></td>
</tr>
<tr>
<td></td>
<td>065 - Perpetual Care Fund</td>
<td></td>
</tr>
<tr>
<td></td>
<td>070 - Prepaid Openings Fund</td>
<td></td>
</tr>
<tr>
<td></td>
<td>075 - Preneed Fund</td>
<td></td>
</tr>
<tr>
<td></td>
<td>200 - Restricted Fund</td>
<td></td>
</tr>
<tr>
<td>1310</td>
<td>Savings Accounts</td>
<td></td>
</tr>
<tr>
<td>1350</td>
<td>Cemetery Common Fund (Must Sub-code)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>.91 - Common Fund - Operating</td>
<td></td>
</tr>
<tr>
<td></td>
<td>.99 - Common Fund - Perpetual Care</td>
<td></td>
</tr>
<tr>
<td>1393</td>
<td>Trust Investment - Prepaids</td>
<td></td>
</tr>
<tr>
<td>1395</td>
<td>Other Investments</td>
<td></td>
</tr>
</tbody>
</table>

**LAND**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1450</td>
<td>Cemetery Land &amp; Improvements</td>
</tr>
</tbody>
</table>

**BUILDINGS**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1520</td>
<td>Rental Property Building &amp; Fixtures</td>
</tr>
<tr>
<td>1550</td>
<td>Cemetery Buildings &amp; Fixtures</td>
</tr>
<tr>
<td>1595</td>
<td>Other Buildings &amp; Fixtures</td>
</tr>
<tr>
<td>1599</td>
<td>Construction in Progress</td>
</tr>
</tbody>
</table>

**FURNISHINGS / EQUIPMENT / VEHICLES**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1620</td>
<td>Rental Property Furnishings &amp; Equipment</td>
</tr>
<tr>
<td>1635</td>
<td>Vehicles (Optional to Sub-code)</td>
</tr>
<tr>
<td></td>
<td>520 - Administration</td>
</tr>
<tr>
<td></td>
<td>530 - Maintenance (including tractors)</td>
</tr>
<tr>
<td></td>
<td>995 - Other Vehicles</td>
</tr>
<tr>
<td>1650</td>
<td>Cemetery Building Furnishings &amp; Equip.</td>
</tr>
<tr>
<td>1695</td>
<td>Other Building Furnishings &amp; Equipment</td>
</tr>
</tbody>
</table>

**NOTES:** Record the sale of furnishings, equipment, and vehicles in account code 9550. Notify the diocesan Office for Financial Services to remove the original cost of the furnishings, vehicles, and equipment sold from the appropriate asset account.

**LIABILITY CODES**

<table>
<thead>
<tr>
<th>ACCOUNTS PAYABLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005 - Vendor's Bills Payable</td>
</tr>
<tr>
<td>2006 - Payroll Payable</td>
</tr>
<tr>
<td>2007 - United Way Payable</td>
</tr>
<tr>
<td>2008 - State Unemployment Insurance Payable</td>
</tr>
<tr>
<td>2009 - PCC Payable</td>
</tr>
<tr>
<td>2010 - Insurance Payable</td>
</tr>
<tr>
<td>2093 - Prepaid Interment / Entombment Payable</td>
</tr>
<tr>
<td>2095 - Other Payables</td>
</tr>
</tbody>
</table>

**INDEBTEDNESS**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2510</td>
<td>Deposit &amp; Loan Program Borrowings &amp; Debt Payments (Must Sub-code)</td>
</tr>
<tr>
<td></td>
<td>001 - Borrowing</td>
</tr>
<tr>
<td></td>
<td>002 - Debt Payment</td>
</tr>
<tr>
<td>2540</td>
<td>Borrowing from Parish &amp; Debt Payments to Parish (Must Sub-code)</td>
</tr>
<tr>
<td></td>
<td>001 - Borrowing</td>
</tr>
<tr>
<td></td>
<td>002 - Debt Payment</td>
</tr>
<tr>
<td>2595</td>
<td>Other Borrowings &amp; Debt Payments (Must Sub-code)</td>
</tr>
<tr>
<td></td>
<td>001 - Borrowing</td>
</tr>
<tr>
<td></td>
<td>002 - Debt Payment</td>
</tr>
</tbody>
</table>

**INCOME**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2905</td>
<td>Transfers to/from Other Cemetery</td>
</tr>
<tr>
<td></td>
<td>Checking Accounts on the Accounting System</td>
</tr>
<tr>
<td>2910</td>
<td>Exchange Account</td>
</tr>
<tr>
<td>2920</td>
<td>Other Payroll Deductions</td>
</tr>
</tbody>
</table>
### FUND BALANCE

**FUND BALANCE**

3005 General Fund Balance

### OPERATING INCOME & EXPENSE CODES

#### DONATIONS & BEQUESTS

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4205</td>
<td>Donations (Must Sub-code)</td>
</tr>
<tr>
<td>050</td>
<td>Cemetery Collection Envelopes</td>
</tr>
<tr>
<td>095</td>
<td>Other Donations</td>
</tr>
<tr>
<td>4250</td>
<td>Bequests</td>
</tr>
</tbody>
</table>

#### INVESTMENT INCOME

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4405</td>
<td>Deposit &amp; Loan Program Interest (Must Sub-code)</td>
</tr>
<tr>
<td>000</td>
<td>Operating Fund Interest</td>
</tr>
<tr>
<td>005</td>
<td>Building Fund Interest</td>
</tr>
<tr>
<td>015</td>
<td>Capital Improvement Fund Interest</td>
</tr>
<tr>
<td>065</td>
<td>Perpetual Care Fund Interest</td>
</tr>
<tr>
<td>070</td>
<td>Prepaid Openings Fund Interest</td>
</tr>
<tr>
<td>075</td>
<td>Preneed Fund Interest</td>
</tr>
<tr>
<td>200</td>
<td>Restricted Fund Interest</td>
</tr>
<tr>
<td>4410</td>
<td>Checking Account Interest</td>
</tr>
<tr>
<td>4450</td>
<td>Common Fund Dividends</td>
</tr>
<tr>
<td>4495</td>
<td>Other Interest &amp; Dividends</td>
</tr>
</tbody>
</table>

#### CEMETARY INCOME

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4505</td>
<td>Lot Sales</td>
</tr>
<tr>
<td>4510</td>
<td>Crypt Sales (Must Sub-code)</td>
</tr>
<tr>
<td>003</td>
<td>Lawn Crypt Sales</td>
</tr>
<tr>
<td>005</td>
<td>Mausoleum Crypt Sales</td>
</tr>
<tr>
<td>007</td>
<td>Cremation Niche Sales</td>
</tr>
<tr>
<td>009</td>
<td>Pre-Construction Lawn Crypt Sales</td>
</tr>
<tr>
<td>011</td>
<td>Pre-Construction Mausoleum Crypt Sales</td>
</tr>
<tr>
<td>013</td>
<td>Pre-Construction Niche Sales</td>
</tr>
<tr>
<td>4515</td>
<td>Interments/Entombments (Must Sub-code)</td>
</tr>
<tr>
<td>001</td>
<td>Interments</td>
</tr>
<tr>
<td>003</td>
<td>Lawn Crypt Interments</td>
</tr>
<tr>
<td>005</td>
<td>Mausoleum Entombments</td>
</tr>
<tr>
<td>007</td>
<td>Niche Entombments</td>
</tr>
<tr>
<td>009</td>
<td>Disinterments</td>
</tr>
<tr>
<td>4520</td>
<td>Marker Sales (Must Sub-code)</td>
</tr>
<tr>
<td>001</td>
<td>Bronze Markers Sales</td>
</tr>
<tr>
<td>003</td>
<td>Granite Markers Sales</td>
</tr>
<tr>
<td>095</td>
<td>Other Markers Sales</td>
</tr>
<tr>
<td>4525</td>
<td>Foundation Income</td>
</tr>
<tr>
<td>4530</td>
<td>Lettering &amp; Artwork Sales</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4535</td>
<td>Perpetual Care</td>
</tr>
<tr>
<td>4595</td>
<td>Other Cemetery Income (Must Sub-code)</td>
</tr>
<tr>
<td>010</td>
<td>Wreath &amp; Flower Sales</td>
</tr>
<tr>
<td>015</td>
<td>Wreath &amp; Flower Expense</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>020</td>
<td>Vase Holder Sales</td>
</tr>
<tr>
<td>025</td>
<td>Vase Holder Expense</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>030</td>
<td>Votive Candle Sales</td>
</tr>
<tr>
<td>035</td>
<td>Votive Candle Expense</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>040</td>
<td>Name Plate Sale</td>
</tr>
<tr>
<td>045</td>
<td>Name Plate Expense</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>050</td>
<td>Vault Sales</td>
</tr>
<tr>
<td>055</td>
<td>Vault Expense</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>090</td>
<td>Other Cemetery Income</td>
</tr>
<tr>
<td>095</td>
<td>Other Cemetery Expense (Use only if the expense is related to the income in account code 4595-090).</td>
</tr>
</tbody>
</table>

#### OTHER OPERATING INCOME

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4820</td>
<td>Usage Income (Must Sub-code)</td>
</tr>
<tr>
<td>090</td>
<td>Chapel Fee</td>
</tr>
<tr>
<td>095</td>
<td>Other Usage Income</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4890</td>
<td>Refunds</td>
</tr>
<tr>
<td>4895</td>
<td>Other Operating Income</td>
</tr>
</tbody>
</table>

#### SUBSIDY

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4950</td>
<td>Parish Cemetery Subsidy</td>
</tr>
</tbody>
</table>

### ADMINISTRATION EXPENSE

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5205</td>
<td>Salaries - Administration (Must Sub-code)</td>
</tr>
<tr>
<td>001</td>
<td>Pastor</td>
</tr>
<tr>
<td>003</td>
<td>Pastoral Assistant/Deacon</td>
</tr>
<tr>
<td>007</td>
<td>Business Manager</td>
</tr>
<tr>
<td>009</td>
<td>Cemetery Manager/Director</td>
</tr>
<tr>
<td>039</td>
<td>Office Staff</td>
</tr>
<tr>
<td>090</td>
<td>Commissions</td>
</tr>
<tr>
<td>095</td>
<td>Other Administrative Salaries</td>
</tr>
<tr>
<td>999</td>
<td>Unallocated Payroll Expense (See note below)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5210</td>
<td>Benefits &amp; Insurance - Administration (Must Sub-code)</td>
</tr>
<tr>
<td>001</td>
<td>FICA (Social Security)</td>
</tr>
<tr>
<td>003</td>
<td>Fringe Benefits - Lay</td>
</tr>
<tr>
<td>005</td>
<td>Fringe Benefits - Priests</td>
</tr>
</tbody>
</table>
011 - Unemployment Compensation
999 - Unallocated Insurance Expense
(See note below)
5225 Office Materials & Supplies
5230 Petty Cash
5235 Postage
5240 Office Furnishings & Equipment
(Under $4,000)
NOTE: If $4,000 or more record in code 1650.
5245 Communications / Public Relations/
Advertising (Optional to Sub-code)
005 - Advertising
090 - Conventions / Meetings/ Travel
095 - Other Communications / Public
Relations
5250 Dues & Subscriptions (Optional to Sub-code)
001 - Papers, Magazines & Pamphlets
095 - Other Dues & Subscriptions
5255 Telecommunications (Must Sub-code)
001 - Telephone
002 - Cell Phone
003 - Pagers / Beepers
004 - Answering Service
005 - Internet Service
009 - Other Telecommunications
5270 Legal & Professional Services
5275 Rental of Facilities & Equipment
5285 Processing Services (Must Sub-code)
003 - Bookkeeping Service
013 - Bank Fees
095 - Other Processing Services
5295 Other Administrative Expense
NOTE: The 999 sub-code will appear for account code
5205 and 5210 when an improper code has been inputted
during the allocation of payroll and insurance benefit
expense. This will require a reallocation of the amount to
the proper account code category. Call the diocesan Office for
Financial Services for the appropriate instructions.

**OPERATION & MAINTENANCE EXPENSE**

5305 Salaries - Operation & Maintenance
(Must Sub-code)
001 - Operation & Maintenance
003 - Superintendent / Caretaker / Foreman
095 - Other Operation & Maint. Salaries
5310 Benefits & Insurance - Operation & Maintenance (Must Sub-code)
001 - FICA (Social Security)
003 - Fringe Benefits
011 - Unemployment Compensation
5325 Maintenance Materials & Supplies
5330 Operating Materials & Supplies
(Must Sub-code)
001 - Sand
003 - Gravel
005 - Topsoil
007 - Cement
009 - Block
011 - Seed / Fertilizer / Weed Killer
013 - Ice Melt
015 - Fuel (Other than for utilities)
095 - Other Operating Supplies
5340 Maintenance Equipment (Under $4,000)
NOTE: If $4,000 or more record in code 1650.
5350 Utilities (Must Sub-code)
001 - Electric
003 - Gas
005 - Oil
007 - Water
009 - Sewage
095 - Other Utilities
5360 Upkeep of Property (Optional to Sub-code)
001 - Buildings / Fixtures
003 - Furnishings / Equipment
005 - Grounds
007 - Parking Lot
009 - Monuments
095 - Other Upkeep
5365 Real Estate Taxes (Except Rental Property)
5385 Contracted Maintenance Services
(Must Sub-code)
001 - Office Equipment
003 - Computer Equipment
007 - Copier Equipment
009 - Telephone Equipment
011 - Pest Control
013 - Rubbish Collection
015 - Heating and Cooling
017 - Snow Removal
019 - Lawn Care Service
021 - Security
050 - Interments / Entombments
055 - Foundations
095 - Other Contracted Service
5390 Transportation / Vehicle Expense
5395 Other Operation & Maintenance Expense
<table>
<thead>
<tr>
<th>Category</th>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>INTEREST EXPENSE</strong></td>
<td>5550</td>
<td>Deposit &amp; Loan Program Interest / Service Charge</td>
</tr>
<tr>
<td></td>
<td>5555</td>
<td>Other Interest Payment</td>
</tr>
<tr>
<td><strong>PROPERTY &amp; LIABILITY INSURANCE</strong></td>
<td>5905</td>
<td>General Liability Insurance</td>
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<tr>
<td></td>
<td>5910</td>
<td>Property &amp; Fire Insurance</td>
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<tr>
<td></td>
<td>5915</td>
<td>Boiler Insurance</td>
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<tr>
<td></td>
<td>5925</td>
<td>Vehicle Insurance</td>
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<tr>
<td></td>
<td>5995</td>
<td>Other Property &amp; Liability Insurance</td>
</tr>
<tr>
<td><strong>RENTAL PROPERTY OPERATION</strong></td>
<td>6901</td>
<td>Rental Property Income (Must Sub-code)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>050 - Cemetery Dwelling</td>
</tr>
<tr>
<td></td>
<td></td>
<td>095 - Other Cemetery Buildings</td>
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<tr>
<td></td>
<td></td>
<td><strong>Rental Property Expense:</strong></td>
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<tr>
<td></td>
<td>6950</td>
<td>Utilities - Rental Property (Must Sub-code)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>001 - Electric</td>
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<td>003 - Gas</td>
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<td>005 - Oil</td>
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<td>009 - Sewage</td>
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<td>095 - Other Utilities</td>
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<td></td>
<td>6960</td>
<td>Upkeep of Rental Property</td>
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<tr>
<td></td>
<td>6965</td>
<td>Real Estate Taxes - Rental Property</td>
</tr>
<tr>
<td></td>
<td>6970</td>
<td>Property &amp; Liability Insurance - Rental Property</td>
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<tr>
<td></td>
<td>6995</td>
<td>Other Rental Property Expense</td>
</tr>
<tr>
<td><strong>SALE OF ASSETS &amp; INSURANCE SETTLEMENTS</strong></td>
<td>9550</td>
<td>Proceeds from Sale of Assets</td>
</tr>
<tr>
<td></td>
<td>9580</td>
<td>Proceeds from Insurance Claim</td>
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<tr>
<td></td>
<td>9585</td>
<td>Repairs Covered by Insurance (Must Sub-code)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>020 - Rental Building &amp; Contents</td>
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<tr>
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<td></td>
<td>050 - Cemetery Buildings &amp; Contents</td>
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<tr>
<td></td>
<td></td>
<td>055 - Vehicles, Machinery &amp; Equipment</td>
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<tr>
<td></td>
<td></td>
<td>090 - Land Excavation</td>
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<tr>
<td></td>
<td></td>
<td>095 - Other Buildings &amp; Contents</td>
</tr>
</tbody>
</table>
6.03 CEMETERY ACCOUNT NUMBER CODE DESCRIPTIONS

1000 CASH
The 1000 series of account number codes are used to record transactions affecting cash. The balances in the cash account sub-codes are automatically updated in the computer system during the processing of the monthly input.

1001 CASH
Separate checking accounts can be processed through the cemetery accounting system by using a two-digit sub-account code. Each checking account reported on the cemetery accounting system is to be assigned a separate number beginning with .01 up to .49.

Cemeteries are required to use the following sub-account codes to identify each checking account reported on the cemetery accounting system:

- 01 - Cash Account 1
- 02 - Cash Account 2
- 03 - Cash Account 3
- 04 - Cash Account 4
- 05 - Cash Account 5…49
- 50 - Petty Cash - Record here the initial check issued to establish a petty cash fund. To reimburse the petty cash fund, code the cemetery reimbursement check to the appropriate expense account codes or to the account code 5230.
- 90 - Cash on Hand - Record here cash that will be kept on hand and not deposited in a checking account. The cash activity (receipts and expenses) will be recorded by journal entry in the computer register or in the Cash Not Deposited/Cash Expenditure sections for those using manual forms.

1100 ACCOUNTS RECEIVABLE
Record in the 1100 series of account number codes the receivables due from advances to employees, organizations, or others.

1105 EMPLOYEE ADVANCES RECEIVABLE
Record here monies advanced to employees and the subsequent repayment. NOTE: Loans to employees are not permitted. All advances must be reported through the payroll system.

1185 PARISH RECEIVABLE
Record here monies borrowed by the parish from cemetery funds that are to be repaid to the cemetery. Also record here the repayment. NOTE: Parishes are not permitted to borrow from the cemetery without permission from the diocesan General Secretary.

1195 OTHER ACCOUNTS RECEIVABLE
Record here receivables not included in the above series of account codes.

1300 INVESTMENTS
Record in the 1300 series of account number codes the investments of the cemetery.

1305 DEPOSIT & LOAN PROGRAM
Record here deposits and withdrawals with the Deposit & Loan Program.

Cemeteries are required to use the following sub-codes to record deposits and withdrawals with the Deposit & Loan Program:

- 000 - Operating Fund
- 005 - Building Fund
- 015 - Capital Improvement Fund
- 065 - Perpetual Care Fund
- 070 - Prepaid Openings Fund
- 075 - Preneed Fund
- 200 - Restricted Fund

1310 SAVINGS ACCOUNTS
Record here deposits and withdrawals with financial institutions other than the Deposit & Loan Program. NOTE: In accordance with Synod Statute 52, cemeteries are not permitted to invest funds with outside financial institutions without the approval of the diocesan General Secretary.

1350 CEMETERY COMMON FUND
Record here the deposits and withdrawals with the Common Fund.

Cemeteries are required to use the following sub-codes to record deposits and withdrawals with the Common Fund:

- .91 - Common Fund - Operating
- .99 - Common Fund - Perpetual Care
1393 TRUST INVESTMENT - PREPAIDS
Record here monies prepaid by the purchaser for interments and entombments that have been placed on deposit in trust with a banking institution.

1395 OTHER INVESTMENTS
Record here the deposits and withdrawals from other investments not included in the above account number codes. NOTE: In accordance with Synod Statute 52, cemeteries are not permitted to invest funds with outside financial institutions without the approval of the diocesan General Secretary.

1400 LAND
Record in the 1400 series of account number codes all purchases or improvements of $4,000 or more to land held for cemetery use. The sale of land is to be recorded in account code 9550. Notify the diocesan Office for Financial Services to relieve the asset value.

1450 CEMETERY LAND & IMPROVEMENTS
Record here the expenditure for the purchase of land for cemetery use and expenditures of $4,000 or more to improve the cemetery land. This includes the land cost, commissions, title fees, etc. Improvement includes grading, landscaping, construction of new sidewalks, roadways, paving, fences, etc. Expenditures under $4,000 are to be coded to account code 5360 - Upkeep of Property.

1500 BUILDINGS
Record in the 1500 series of account number codes the purchase or improvement of all buildings and building fixtures costing in excess of $4,000. Any item permanently attached to the building (boiler, doors, pipes, windows, roofs, etc.) is considered a fixture. Expenditures under $4,000 are to be coded to the appropriate expense account code. The sale of property is to be recorded in account code 9550. Notify the diocesan Office for Financial Services to relieve the asset value.

1520 RENTAL PROPERTY BUILDING & FIXTURES
Record here the expenditures to construct or purchase an existing building to be used as rental property. Also record here permanent improvements of $4,000 or more to an existing rental property building. Expenditures totaling under $4,000 are to be coded to the appropriate expense account code.

1550 CEMETERY BUILDINGS & FIXTURES
Record here the expenditures to construct or purchase an existing building for cemetery use. Also record here permanent improvements of $4,000 or more to the present cemetery building(s). Expenditures totaling under $4,000 are to be coded to the appropriate expense account code.

1595 OTHER BUILDINGS & FIXTURES
Record here the expenditures to construct or purchase an existing building for cemetery use. Also record here permanent improvements of $4,000 or more to an existing building for use other than those specified in the above series of accounts. Expenditures totaling under $4,000 are to be coded to the appropriate expense account code.

1599 CONSTRUCTION IN PROGRESS
Record here all expenditures for the construction of a new cemetery building or the addition to an existing building. Include payments to contractors and sub-contractors for architectural, engineering and legal services, contractor fees, and the cost of material purchased. Upon completion of the construction, notify the diocesan Office for Financial Services to reclassify the balance in this account to the appropriate asset account.

1600 FURNISHINGS / EQUIPMENT / VEHICLES ($4,000 OR MORE)
Record in this series of account number codes all furnishings, equipment, and vehicles costing $4,000 or more per item. Furnishings and equipment includes tables, lamps, pews, copiers, telephone systems, computers, etc. Any item not permanently attached or affixed to a building is considered a furnishing. If an item is permanently attached to a building, record the cost in the 1500 account num-
ber codes. The sale of furnishings, equipment and vehicles is to be recorded in account code 9550. Notify the diocesan Office for Financial Services to relieve the asset value.

**1620 RENTAL PROPERTY FURNISHINGS & EQUIPMENT**
Record here the expenditures for furnishings and equipment purchased for use in rental property buildings and costing $4,000 or more. This includes items that are not an integral part of the building and which will last more than one year with reasonable care. If under $4,000 per item, charge to account code 6995.

**1635 VEHICLES**
Record here the expenditures to purchase vehicles, such as trucks, tractors, excavating equipment, etc. Include lease payments if ownership of the vehicle will be retained. **NOTE:** Lease ownership arrangements are not permitted under Diocesan Policy since this is a form of borrowing. Considerable savings can be realized by borrowing from the Deposit & Loan Program.

Cemeteries are encouraged to use the following sub-codes:

- 520 - Administration
- 530 - Maintenance (including tractors)
- 995 - Other Vehicles

**1650 CEMETERY BUILDING FURNISHINGS & EQUIPMENT**
Record here the expenditures for furnishings and equipment purchased for use in the cemetery building(s) and costing $4,000 or more per item. This includes items that are not an integral part of the building and will last more than one year with reasonable care. If under $4,000, record this as an expense in the appropriate account code.

**1695 OTHER BUILDINGS FURNISHINGS & EQUIPMENT**
Record here the expenditures for furniture and equipment purchased for use in buildings classified as “Other” and costing $4,000 or more per item. If under $4,000, record as an expense in the appropriate account code.

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**2000 ACCOUNTS PAYABLE**
Record in the 2000 series of account number codes the items payable to others.

**2005 VENDORS’ BILLS PAYABLE**
Record here the amount owed to vendors for goods and services already received, but for which full payment has not been remitted. This is to be done at fiscal year end if the vendors’ bills payable are significant to accurately reflect the costs that the cemetery incurred during that year. The diocesan Office for Financial Services will provide a worksheet in June for recording the expense.

**2006 PAYROLL PAYABLE**
Record here the mid-month and the end-of-the-month payroll drafts on the cemetery checking accounts. The drafts must equal the payroll payable recorded for the month from the payroll expense allocation recorded automatically by the diocesan Office for Financial Services. Verify each month on the Cemetery Balance Sheet that the balance is zero.

**2007 UNITED WAY PAYABLE**
Record here the payment to United Way for the amount withheld from the employee’s pay. The amount due is recorded monthly by the diocesan Office for Financial Services from the automatic payroll allocation report.

**2008 STATE UNEMPLOYMENT INSURANCE PAYABLE**
Record here the payment to the State of Pennsylvania the amount withheld from the employees pay for the SUI (State Unemployment Insurance) Tax. Effective January 1, 2005, this payment will be handled by the payroll processing service.

**2009 PCC PAYABLE**
Record here the payment to the PCC (Pennsylvania Catholic Conference) for the amount due for unemployment coverage. This amount is recorded automatically by the diocesan Office for Financial Services from the semi-annual billing prepared by the diocesan Office for Insurance/Employee Benefits.
2010 INSURANCE PAYABLE
Record here the amount paid to the diocesan Office for Insurance/Employee Benefits for employee benefits and property insurance coverage. The amount due is recorded monthly by the diocesan Office for Financial Services from the monthly insurance billing and expense allocation report.

2093 PREPAID INTERMENT / ENTOMBMENT PAYABLE
Record here monies received in prepayment of future interment or entombment costs. The prepayments do not get recorded as income until the interment or entombment occurs. The balance in this account must equal the balance in account code 1393.

2095 OTHER PAYABLES
Record here any payables outstanding that are not included in the above series of account codes. This is to be done at fiscal year end, if the payable is significant, to accurately reflect the costs that the cemetery incurred during that year.

2500 INDEBTEDNESS
Record in the 2500 series of account codes all indebtedness incurred by the cemetery and the repayment of that indebtedness.

2510 DEPOSIT & LOAN PROGRAM BORROWINGS & DEBT PAYMENTS
Record here the borrowings from and debt payments to the Deposit & Loan Program. Interest payments are to be recorded in account code 5550. The following sub-codes must be used:

001 - Borrowing
002 - Debt Payment

2540 BORROWING FROM PARISH & DEBT PAYMENTS TO PARISH
Record here monies borrowed from the parish and the repayment. The cemetery is permitted to borrow from the parish if significant funds are not available to meet short-term operating costs or special projects, provided the cemetery has the potential to repay the loan. The parish is subsidizing the cemetery operation, use account code 4950 - Parish Cemetery Subsidy to record the non-refundable receipt.

The following sub-codes must be used:

001 - Borrowing
002 - Debt Payment

2595 OTHER BORROWINGS & DEBT PAYMENTS
Record here the borrowings from and debt payments to Religious Orders, leasing organizations, automotive corporations, or any institution that is not included in accounts 2510 or 2540. To ensure compliance with Diocesan Policy, cemeteries are not permitted to borrow funds from outside financial institutions such as banks or to have leases or credit cards in the name of the cemetery without the approval of the diocesan General Secretary. Interest payments are to be recorded in account code 5555. The following sub-codes must be used:

001 - Borrowing
002 - Debt Payment

2900 TRANSFER & EXCHANGE
Record in the 2900 series of account number codes the funds transferred to and from cemetery checking accounts that are reported on the cemetery accounting system and the receipts and expenditures from exchange transactions.

2905 TRANSFERS TO / FROM OTHER CEMETERY CHECKING ACCOUNTS ON THE ACCOUNTING SYSTEM
Record here the money received and disbursed as a transfer to or from other checking accounts reported on the accounting system. The balance in this account must always equal zero.

2910 EXCHANGE ACCOUNT
Record here the receipts and expenditures that are unrelated to cemetery activities and operation, but are handled through a reported cemetery checking account. Operating income and expenditures are not to be handled through this account. The receipts and expenditures must always equal and the balance in this account must always equal zero.

2920 OTHER PAYROLL DEDUCTIONS
Record here employee payroll deductions, such as hospitalization coverage, etc. whereby the monies are withheld from the employee's pay and remitted to the provider on behalf of the employee.
**3000 FUND BALANCE**

**3005 GENERAL FUND BALANCE**
This account represents the net worth of the cemetery. It is equal to the total value of the cemetery’s assets less the liabilities. It will change monthly depending on the cemetery’s operating surplus or deficit and by special adjustments.

**4200 DONATIONS & BEQUESTS**
Record in the 4200 series of account number codes all donations, bequests and other gifts from individuals and organizations.

**4205 DONATIONS**
Record here all donations including “cemetery collection” envelopes received through the parish collection basket, and the value of non-cash gifts received.

Cemeteries are required to use the following subcodes:
- 050 - Cemetery Collection Envelopes
- 095 - Other Donations

**NOTE:** If a donation is received in the form of stock or other security, diocesan policy requires that it be sent to the diocesan Office for Financial Services to be converted immediately into cash. The proceeds are to be recorded in account 4205.095.

**4250 BEQUESTS**
Record here bequests from estates.

**4400 INVESTMENT INCOME**
Record in the 4400 series of account number codes the interest earned on invested funds. In accordance with Synod Statute 52, cemeteries are not permitted to invest funds in outside financial institutions without the approval of the diocesan General Secretary.

**4405 DEPOSIT & LOAN PROGRAM INTEREST**
Record here the interest earned on deposits with the Deposit & Loan Program.

Cemeteries are required to use the following subcodes:
- 000 - Operating Fund Interest
- 005 - Building Fund Interest

**4410 CHECKING ACCOUNT INTEREST**
Record here the interest earned on the cemetery checking account(s). When notified by the bank that interest has been credited to the checking account.

**4450 COMMON FUND DIVIDENDS**
Record here the semi-annual dividends received on monies invested with the Common Fund. If the dividends are automatically reinvested, the journal entry will be made by the diocesan Office for Financial Services. No distinction is made in this account code between perpetual care dividends and dividends used for operations.

**4495 OTHER INTEREST & DIVIDENDS**
Record here interest and dividends received on government and corporate bonds and securities, savings accounts, certificates of deposits, etc. In accordance with Synod Statute 52, these types of investments are not permitted without the approval of the diocesan General Secretary.

**4500 CEMETERY INCOME**
Record in the 4500 series of account number codes income from the daily operation of the cemetery.

**4505 LOT SALES**
Record here the proceeds received from the sale of grave lots. If purchased back from the buyer, record the amount refunded here. Record the portion applicable to perpetual care in account code 4535 - Perpetual Care Income.

**4510 CRYPT SALES**
Record here the income received from the sale of lawn crypts, mausoleum crypts, or cremation niches. If purchased back from the buyer, record amount refunded here. Record the portion applicable to perpetual care in account code 4535 - Perpetual Care Income.

Cemeteries are required to use the following subcodes:
003 - Lawn Crypt Sales
005 - Mausoleum Crypt Sales
007 - Cremation Niche Sales
009 - Pre-Construction Lawn Crypt Sales
011 - Pre-Construction Mausoleum Crypt Sales
013 - Pre-Construction Niche Sales

4515 INTERMENTS / ENTOMBMENTS
Record here the income received from interments and entombments.
Cemeteries are required to use the following sub-codes:

- 001 - Interments
- 003 - Lawn Crypt Interments
- 005 - Mausoleum Entombments
- 007 - Niche Entombments
- 009 - Disinterments

4520 MARKER SALES
Record here the income received from the sale of bronze markers, granite markers or other types of markers.
Cemeteries are required to use the following sub-codes:

- 001 - Bronze Markers Sales
- 003 - Granite Markers Sales
- 005 - Other Markers Sales

4525 FOUNDATION INCOME
Record here the income received for the installation of memorial foundations.

4530 LETTERING & ARTWORK SALES
Record here the income received from lettering and artwork performed on markers, etc.

4535 PERPETUAL CARE INCOME
Record here the portion of lot and crypt sales that is to be retained for perpetual care. Diocesan policy requires that this money be placed in a Perpetual Care Fund with the Common Fund. Please refer to the Cemetery Procedure Manual issued by the Cemetery Services Office of the Catholic Cemeteries Association for more information.

4595 OTHER CEMETERY INCOME
Record here the income and related expenses from other cemetery sales and income not covered by the other account number codes.
Cemeteries are required to use the following sub-codes:

- 010 - Wreath & Flower Sales
- 015 - Wreath & Flower Expense
- 020 - Vase Holder Sales
- 025 - Vase Holder Expense
- 030 - Votive Candle Sales
- 035 - Votive Candle Expense
- 040 - Name Plate Sales
- 045 - Name Plate Expense
- 050 - Vault Sales
- 055 - Vault Expense
- 090 - Other Cemetery Income
- 095 - Other Cemetery Expense (Use only if expense is related to income recorded in 4595.090.)

4800 OTHER OPERATING INCOME
Record in the 4800 series of account number codes the receipts that are generated from the normal daily operations of the cemetery that are not covered in the other series of account number codes.

4820 USAGE INCOME (Not Rental Property)
Record here the income received from fees charges for the use of land and buildings (except for property rented to tenants). Examples: Rent for storage of voting machines, fee for use of storage garage.
To record the income from rental property, refer to account code 6901.

Cemeteries are required to use the following sub-codes to provide greater accuracy in the recording of Usage Income:

- 090 - Chapel Fee
- 095 - Other Usage Income

4890 REFUNDS
Record here the money received as a “refund” only if that refund pertains to an expenditure that occurred in a prior fiscal year. If the refund pertains to an expenditure from the current fiscal year, the
amount of the refund is to be recorded against the account number codes to which it was charged.

**4900 SUBSIDY**
Record in the 4900 series of account number codes the subsidy received from the parish for operation of the cemetery.

**4950 PARISH CEMETERY SUBSIDY**
Record here money received from the parish to pay current operating expense and capital expenditures.

**5200 ADMINISTRATION EXPENSE**
Record in the 5200 series of account number codes the expenditures related to the administration.

**5205 SALARIES - ADMINISTRATION**
Record here the compensation paid to those persons who serve in the administration.

Cemeteries are required to use the following sub-codes to record the compensation paid as Salaries - Administration:

- 001 - Pastor & Parochial Vicar(s)
- 005 - Pastoral Assistant/Deacon
- 007 - Business Manager
- 009 - Cemetery Manager/Director
- 039 - Office Staff
- 090 - Commissions
- 095 - Other Administrative Salaries
- 999 - Unallocated Payroll Expense

**NOTE:** If a balance appears in account 5205.999 Unallocated Payroll Expense, review the monthly payroll allocation report and contact the diocesan Office for Financial Services.

**5225 OFFICE MATERIALS & SUPPLIES**
Record here the expenditures for office materials and supplies such as stationery, carbon paper, staplers, etc.

**5230 PETTY CASH**
Record here the expenditures to reimburse the Petty Cash Fund. The cemetery has the option to charge the reimbursement to the appropriate expense account number codes or to this account number code. To begin a petty cash fund, charge the original expenditure to account code 1001.50 - Petty Cash.

**5235 POSTAGE**
Record here the expenditures for postage and the postage meter used for administration.

**5240 OFFICE FURNISHINGS & EQUIPMENT (UNDER $4,000)**
Record here the expenditures for furniture and equipment purchased for use in the administration of the cemetery and costing under $4,000. This includes telephones, file cabinets, typewriters, etc. For furnishings and equipment of $4,000 or more, refer to account number code 1650.

**5245 COMMUNICATIONS / PUBLIC RELATIONS / ADVERTISING**
Record here the cost of advertising, public relations, communications, producing publications (such as the cost of stationery, ink, etc.), attending conventions, professional fees for public relations consulting, etc.

Cemeteries are encouraged to use the following sub-codes:

- 005 - Advertising
- 090 - Conventions / Meetings / Travel
- 095 - Other Communications / Public Relations

**5250 DUES & SUBSCRIPTIONS**
Record here the expenditures for dues paid to organizations and subscriptions for reading materials.

Cemeteries are encouraged to use the following
sub-codes:
  001 - Papers, Magazines, Pamphlets
  095 - Other Dues & Subscriptions

5255 TELECOMMUNICATIONS (Must Sub-code)
Record here expenditures for telephone expense, telephone answering service, cell phones, pagers, beepers, Internet service and other communications expense. For the purchase of telephone equipment under $4,000, refer to account number code 5240. To record telephone equipment of $4,000 or more, refer to account number code 1650.

Cemeteries are required to use the following sub-codes:
  001 - Telephone
  002 - Cell Phone
  003 - Pagers / Beepers
  004 - Answering Service
  005 - Internet Service
  009 - Other Telecommunications

5270 LEGAL & PROFESSIONAL SERVICES
Record here the expenditures for legal, technical, environmental (hazardous materials) and other professional services.

5275 RENTAL OF FACILITIES & EQUIPMENT
Record here the expenditures for meeting halls, audiovisual equipment, and all other facilities and equipment rented for administrative purposes.

5285 PROCESSING SERVICES
Record here the expenditures for all data processing services including diocesan accounting fees, bank fees, etc.

Cemeteries are required to use the following sub-codes:
  003 - Bookkeeping Service (Diocesan Accounting Fee)
  013 - Bank Fees
  095 - Other Processing Services

5295 OTHER ADMINISTRATIVE EXPENSE
Record here all other expenditures for the administration that are not included in the above account number codes.

5300 OPERATION & MAINTENANCE EXPENSE
Record in the 5300 series of account number codes the expenditures pertaining to the general operation, maintenance, and upkeep of property. Expenses related to the Upkeep of Rental Property are to be recorded in account code 6960.

5305 SALARIES - OPERATION & MAINTENANCE
Record here the compensation paid to employees who operate and maintain the property. (Record the cost of third-party service providers in account code 5385).

Cemeteries are required to use the following sub-codes:
  001 - Operation & Maintenance (grave diggers, grass cutters, etc.)
  003 - Superintendent / Caretaker / Foreman
  095 - Other Operation & Maintenance Salaries

5310 BENEFITS & INSURANCE - OPERATION & MAINTENANCE
Record here the FICA (Social Security) and fringe benefits that pertain to the employees included in 5305 Salaries - Operation & Maintenance.

Cemeteries are required to allocate FICA and fringe benefits to this account code using the following sub-codes:
  001 - FICA (Social Security)
  003 - Fringe Benefits
  011 - Unemployment Compensation

5325 MAINTENANCE MATERIALS & SUPPLIES
Record here the expenditures for materials and supplies such as cleaners, paper towels and other items used in the operation and maintenance of the facilities.

5330 OPERATING MATERIALS & SUPPLIES
Record here the expenditures for material and supplies used in the operation of the facilities.

Cemeteries are required to use the following sub-codes:
  001 - Sand
  003 - Gravel
005 - Topsoil
007 - Cement
009 - Blocks
011 - Seed/Fertilizer/Weed Killer
013 - Ice Melt
015 - Fuel (Other than for Utilities)
095 - Other Operating Supplies

5340 MAINTENANCE EQUIPMENT (UNDER $4,000)
Record here the expenditures for equipment and other non-consumable items such as tools, lawn mowers, snow removal equipment, etc. used in the operation and maintenance of the cemetery program. For the purchase of equipment costing $4,000 or more, refer to account number code 1650.

5350 UTILITIES
Record here the expenditure for utilities on buildings. To record utilities associated with rental property, refer to the account number code 6950.
Cemeteries are required to use the following sub-codes:
001 - Electric
003 - Gas
005 - Oil
007 - Water
009 - Sewage
095 - Other Utilities

5360 UPKEEP OF PROPERTY
Record here the expenditures to repair and maintain the buildings, furnishings, and grounds. To record upkeep expenditures related to rental property, refer to the account number code 6960.
Cemeteries are encouraged to use the following sub-codes:
001 - Buildings/Fixtures
003 - Furnishings/Equipment
005 - Grounds
007 - Parking Lot
009 - Monuments
095 - Other Upkeep

5365 REAL ESTATE TAXES (Except Rental Property)
Record here the amount paid to the local government for taxes on real estate. To record real estate taxes for rental property, refer to the account code 6965.

5385 CONTRACTED MAINTENANCE SERVICES
Record here all contracted services for the maintenance and upkeep of the buildings and grounds. A Form 1099 must be issued to self-employed individuals, companies, etc. See Section 2.04.G of this manual on Form 1099 and independent contractors.
Cemeteries are required to use the following sub-codes:
001 - Office Equipment
003 - Computer Equipment
007 - Copier Equipment
009 - Telephone Equipment
011 - Pest Control
013 - Rubbish Collection
015 - Heating & Cooling
017 - Snow Removal
019 - Lawn Care Service
021 - Security
050 - Interments/Entombments
055 - Foundations
095 - Other Contracted Service

5390 TRANSPORTATION / VEHICLE EXPENSE
Record here all expenditures to operate, maintain or repair, but not replace vehicles. This includes gas, maintenance, repairs, registration, leasing payments, etc. (Leasing vehicles whereby the organization obtains ownership upon final payment is not recommended since considerable savings can be realized by borrowing the monies from the Deposit & Loan Program).

5395 OTHER OPERATION & MAINTENANCE EXPENSE
Record here all other expenditures for the operation and maintenance that are not included in the above account number codes.

5500 INTEREST EXPENSE
Record in the 5500 series of account number codes all expenditures for interest and service charges on loans.

5550 DEPOSIT & LOAN PROGRAM INTEREST / SERVICE CHARGE
Record here the expenditures for interest and service charge payments due the Deposit & Loan Program.
5555 OTHER INTEREST PAYMENT
Record here the expenditures for interest payments due financial institutions other than the Deposit & Loan Program. Note: In accordance with Synod Statute 52, borrowings from outside financial institutions are not permitted without the approval of the diocesan General Secretary.

5900 PROPERTY & LIABILITY INSURANCE
Record here the expenditures for property and liability insurance coverage on the property, plant and equipment exclusive of rental property, as billed by the diocesan Office for Insurance/Employee Benefits. This includes coverage for fire, robbery, theft, extended coverage, comprehensive general liability, boiler and pressure vessel, etc. To record property and liability insurance for rental property, refer to account 6970.

5905 GENERAL LIABILITY INSURANCE
5910 PROPERTY & FIRE INSURANCE
5915 BOILER INSURANCE
5925 VEHICLE INSURANCE
5995 OTHER PROPERTY & LIABILITY INSURANCE
NOTE: Insurance expense for the above is posted monthly by the diocesan Office for Financial Services to the appropriate insurance expense category. Payments are to be charged to account code 2010 - Insurance Payable.

6900 RENTAL PROPERTY OPERATION
Record in the 6900 series of account number codes the income and expenditures for maintaining rental property or cemetery caretaker property. Rental property refers to property rented or leased to a tenant and the property is no longer necessary for operating purposes.

6901 RENTAL PROPERTY INCOME
Record here the income from rental property tenants.
Cemeteries are required to use the following subcodes:
   050 - Cemetery Dwelling
   095 - Other Cemetery Buildings

6950 UTILITIES - RENTAL PROPERTY
Record here the expenditure for utilities on rental property buildings.
Cemeteries are required to use the following subcodes:
   001 - Electric
   003 - Gas
   005 - Oil
   007 - Water
   009 - Sewage
   095 - Other Utilities

6960 UPKEEP OF RENTAL PROPERTY
Record here the expenditures to repair and maintain rental property buildings, furnishings and grounds.

6965 REAL ESTATE TAXES - RENTAL PROPERTY
Record here the amount paid to the local government for real estate taxes on rental property.

6970 PROPERTY & LIABILITY INSURANCE - RENTAL PROPERTY
Record here only the property and liability insurance for rental property. To record property and liability insurance expenditures unrelated to rental property, refer to the 5900 series of account number codes. NOTE: When paying the insurance invoice, charge the expenditure to account code 2010 - Insurance Payable. The insurance expense was allocated to this expense code at the time of billing.

6995 OTHER RENTAL PROPERTY EXPENSE
Record here all other expenditures for rental property that are not included in the above series of account number codes.

9500 SALE OF ASSETS & INSURANCE SETTLEMENTS
Record in the 9500 series of account number codes the proceeds received from the sale of assets such as buildings, furniture, vehicles, equipment, etc. Also record here the proceeds from insurance settlements as well as the repairs made from the insurance proceeds.
9550 PROCEEDS FROM SALE OF ASSETS
Record here the proceeds received when cemetery assets are sold, such as land, buildings, equipment, fixtures, vehicles, statues, works of art, etc.

9580 PROCEEDS FROM INSURANCE CLAIMS
Record here the proceeds from insurance settlements.

9585 REPAIRS COVERED BY INSURANCE
Record here the expenditures for repairs or replacement of land, buildings, fixtures, furnishings and equipment covered by insurance settlements.

Cemeteries are required to use the following subcodes to provide greater accuracy in the recording of Repairs Covered by Insurance:

020 - Rental Property Building & Contents
050 - Cemetery Buildings & Contents
055 - Vehicles, Machinery & Equipment
090 - Land Excavation
095 - Other Buildings & Contents
# Checkbook Activity Report

**FOR THE MONTH OF JUNE, 2003**

**Cash Account #1**

<table>
<thead>
<tr>
<th>Beginning Balance</th>
<th>Deposits/Credits</th>
<th>Checks/Debits</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Check No</th>
<th>Date</th>
<th>Explanation</th>
<th>Deposits/Credits</th>
<th>Checks/Debits</th>
</tr>
</thead>
<tbody>
<tr>
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<td></td>
<td>Maintenance Materials/Supplies</td>
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</tr>
<tr>
<td>13</td>
<td></td>
<td>Interments</td>
<td>650.00</td>
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<tr>
<td>13</td>
<td></td>
<td>Lot Sales</td>
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<td></td>
</tr>
<tr>
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<td></td>
<td>Interments</td>
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<tr>
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<td>Foundation Sales</td>
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<td>Interments</td>
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<td>Lot Sales</td>
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<td>Foundation Sales</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total Deposits and Bank Credits</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Check No</th>
<th>Date</th>
<th>Explanation</th>
<th>Deposits/Credits</th>
<th>Checks/Debits</th>
</tr>
</thead>
<tbody>
<tr>
<td>2241</td>
<td>18</td>
<td>Maintenance Materials/Supplies</td>
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<td>Operation Supplies-Topsoil</td>
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<td>Operation Supplies-Topsoil</td>
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<td>Salaries-Operation &amp; Maint.</td>
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</tr>
<tr>
<td>2249</td>
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<td>Payroll</td>
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<tr>
<td>2249</td>
<td>18</td>
<td>Payroll</td>
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<tr>
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<td>Rental of Facility/Equipment</td>
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<td>18</td>
<td>Fringe Benefits-Lay</td>
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<td>2249</td>
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<td>2250</td>
<td>18</td>
<td>Upkeep-Monuments</td>
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<td>Maintenance Materials/Supplies</td>
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<tr>
<td>2253</td>
<td>27</td>
<td>Transportation/Vehicle Expense</td>
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<td>1,792.00</td>
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**Total Checks and Bank Debits**
### Cemetery Balance Sheet
As of June 30, 2003

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>AMOUNT</th>
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<tbody>
<tr>
<td><strong>CASH</strong></td>
<td></td>
</tr>
<tr>
<td>1001.01 Cash Account #01</td>
<td>25,067.40</td>
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<tr>
<td><strong>Total Cash</strong></td>
<td>25,067.40</td>
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<tr>
<td><strong>ACCOUNTS RECEIVABLE</strong></td>
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<tr>
<td><strong>INVESTMENTS</strong></td>
<td>241,710.83</td>
</tr>
<tr>
<td>1305.000 C. I. Net Operating Fund</td>
<td>120,737.80</td>
</tr>
<tr>
<td>1350.98 Common Fund Perpetual</td>
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<tr>
<td><strong>Total Investments</strong></td>
<td>241,710.83</td>
</tr>
<tr>
<td><strong>LAND</strong></td>
<td></td>
</tr>
<tr>
<td><strong>BUILDINGS &amp; FIXTURES</strong></td>
<td></td>
</tr>
<tr>
<td>1550 Cemetery Building/Fixtur</td>
<td>2,830.00</td>
</tr>
<tr>
<td><strong>Total Buildings and Fixtures</strong></td>
<td>2,830.00</td>
</tr>
<tr>
<td><strong>FURNISHINGS/EQUIP./VEHICLES</strong></td>
<td></td>
</tr>
<tr>
<td>1650 Cemetery Buildings/Furn/</td>
<td>1,550.00</td>
</tr>
<tr>
<td><strong>Total Furnishing/Equipment/Vehicles</strong></td>
<td>1,550.00</td>
</tr>
<tr>
<td><strong>OTHER ASSETS</strong></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td>261,116.26</td>
</tr>
</tbody>
</table>

| LIABILITIES AND FUND BALANCE                |              |
| **ACCOUNTS PAYABLE**                       |              |
| 2008 State Unemployment Payable            | 41           |
| 2009 FCC Unemployment Payable              | 4.57         |
| 2010 Insurance Payable                    | 50.24        |
| 2093 Prepaid Interments/Entom              | 5,750.00     |
| **Total Accounts Payable**                 | 3,685.18     |
| **INDEBTEDNESS**                           |              |
| **TRANSFER AND EXCHANGE**                  |              |
| **TOTAL LIABILITIES**                      | 3,685.18     |
| **FUND BALANCE**                           |              |
| 2005 General Fund Balance                  | 257,021.08   |
| **TOTAL LIABILITIES AND FUND BALANCE**     | 261,116.26   |
## 6.04.C-1 Financial Statement

### Cemetery Financial Statement

For the Twelve Months Ending June 30, 2007

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>1 CURRENT MONTH ACTUAL</th>
<th>2 YEAR-TO DATE ACTUAL</th>
<th>3 ANNUAL BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating Income</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Donations &amp; Requests</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4205.095 Donations-Other</td>
<td>0.00</td>
<td>5.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Total Donations &amp; Requests</strong></td>
<td>0.00</td>
<td>5.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Investment Income</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>4405.000 Catholic Institute Interest</td>
<td>696.35</td>
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<tr>
<td>4405.070 C.I. Prepaid Openings Fund</td>
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<td>4450.0 Common Fund Dividends</td>
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<td><strong>Total Investment Income</strong></td>
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<td><strong>Cemetery Income</strong></td>
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</tr>
<tr>
<td>4505.0 Lot Sales</td>
<td>970.00</td>
<td>37,422.26</td>
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<tr>
<td>4515.001 Interments</td>
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<tr>
<td>4515.003 Lawn Crypt-Interments</td>
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<td>4515.009 Disinterments</td>
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<td>4525.0 Foundation Sales</td>
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<td>4595.090 Other Cemetery Income</td>
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<td>4595.095 Other Cemetery Expense</td>
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<tr>
<td><strong>Net Other Cemetery (Expense) Income</strong></td>
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<tr>
<td><strong>Total Cemetery Income</strong></td>
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<td>80,059.54</td>
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<tr>
<td><strong>Other Operating Income</strong></td>
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<tr>
<td><strong>Total Operating Income</strong></td>
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<td>87,574.71</td>
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<td><strong>Administration Expense</strong></td>
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<tr>
<td>5205.001 Salaries-Business Manager</td>
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<td>5210.001 FICA-Administrative</td>
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<td>5210.002 Fringe Benefits-Lay</td>
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<td>5210.011 Unemployment Compensation</td>
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<td>5225.0 Office Materials &amp; Supplies</td>
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<td>5235.0 Postage</td>
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<tr>
<td>5250.0 Dues &amp; Subscriptions</td>
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<td>10.00</td>
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<tr>
<td>5270.0 Legal &amp; Professional Servi</td>
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<td>4,200.00</td>
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</table>
# CEMETERY FINANCIAL STATEMENT
For the Twelve Months Ending June 30, 2003

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>1</th>
<th>2</th>
<th>3</th>
</tr>
</thead>
<tbody>
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<td></td>
<td>CURRENT</td>
<td>YEAR-TO-DATE</td>
<td>ANNUAL</td>
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<tr>
<td></td>
<td>MONTH ACTUAL</td>
<td>DATE ACTUAL</td>
<td>BUDGET</td>
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<td>5285. 013 Bank Fees</td>
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<td>1,762.00</td>
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<td><strong>OPERATION AND MAINTENANCE EXP</strong></td>
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<tr>
<td>5305. 001 Salaries-Operation &amp; Maint</td>
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<td>5310. 001 FICA-Operations &amp; Maintena</td>
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<td>5310. 007 Fringe Benefits-Operations</td>
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<td>5310. 011 Unemployment Compensation</td>
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<td>5330. 009 Operation Supplies-Block</td>
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<td>5330. 011 Operation Supplies-Seed/Re</td>
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<td>5330. 015 Operation Supplies-Fuel</td>
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<td>5330. 095 Operation Supplies-Other</td>
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<td>5340. Maintenance Equipment &lt;clf</td>
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</tr>
<tr>
<td>5350. 007 Utilities-Water</td>
<td>0.00</td>
<td>60.20</td>
<td>0.00</td>
</tr>
<tr>
<td>5360. 001 Upkeep-Building/Fixtures</td>
<td>0.00</td>
<td>248.49</td>
<td>0.00</td>
</tr>
<tr>
<td>5360. 003 Upkeep-Furnishng/Equipmen</td>
<td>0.00</td>
<td>1,442.80</td>
<td>0.00</td>
</tr>
<tr>
<td>5360. 005 Upkeep-Grounds</td>
<td>95.00</td>
<td>3,205.07</td>
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</tr>
<tr>
<td>5360. 009 Upkeep-Monuments</td>
<td>208.00</td>
<td>208.00</td>
<td>0.00</td>
</tr>
<tr>
<td>5085. 095 Contracted Serv.-Other</td>
<td>0.00</td>
<td>7,182.50</td>
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</tr>
<tr>
<td>5390. Transportation/Vehicle Exp</td>
<td>266.00</td>
<td>2,284.79</td>
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<tr>
<td><strong>TOTAL OPERATION &amp; MAINTENANCE</strong></td>
<td>6,963.16</td>
<td>49,977.78</td>
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</tr>
<tr>
<td><strong>INTEREST EXPENSE</strong></td>
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<tr>
<td><strong>PROPERTY &amp; LIABILITY INSURANCE</strong></td>
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</tr>
<tr>
<td><strong>RENTAL PROPERTY OPERATION</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>RENTAL PROPERTY INCOME</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>RENTAL PROPERTY EXPENSE</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL OPERATING EXPENSE</strong></td>
<td>5,876.37</td>
<td>65,203.42</td>
<td>0.00</td>
</tr>
</tbody>
</table>
### Cemetery Financial Statement

**For the Twelve Months Ending June 30, 2005**

<table>
<thead>
<tr>
<th>Description</th>
<th>1 Current Month Actual</th>
<th>2 Year-to-Date Actual</th>
<th>3 Annual Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Net Surplus/(Deficit) Before Subsidy</strong></td>
<td>&lt;3,809.26&gt;</td>
<td>22,371.29</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Net Operating Surplus/(Deficit)</strong></td>
<td>&lt;3,809.26&gt;</td>
<td>22,371.29</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Non-Operating Receipts/(Disbursements)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Sale of Asset/Ins. Settlement</strong></td>
<td></td>
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<td></td>
</tr>
<tr>
<td><strong>Repairs Covered by Insurance</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td><strong>Accounts Receivable</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Investments</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1306.000 C.I. Net Operating Fund</td>
<td>&lt;696.35&gt;</td>
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<tr>
<td>1306.070 C.I. Net Prepaid Opening F</td>
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<td>20.00</td>
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<tr>
<td>1350.99 Common Fund Perpetual Care</td>
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<td>&lt;9,414.92&gt;</td>
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<td><strong>Total Investments</strong></td>
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<tr>
<td><strong>Purchase/Improvement of Property</strong></td>
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<tr>
<td>1580. Cemetery Building/Fixtures</td>
<td>0.00</td>
<td>&lt;2,830.00&gt;</td>
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<tr>
<td><strong>Total Purchase/Improvement of Property</strong></td>
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<td>&lt;2,830.00&gt;</td>
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<tr>
<td><strong>Accounts Payable</strong></td>
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<tr>
<td>2006. State Unemployment Payabl</td>
<td>21.00</td>
<td>41.00</td>
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</tr>
<tr>
<td>2009. PCC Unemployment Payable</td>
<td>4.30</td>
<td>10.34</td>
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<td>2010. Insurance Payable</td>
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<td>10.77</td>
<td>0.00</td>
</tr>
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<td><strong>Accounts Payable</strong></td>
<td>4.74</td>
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<tr>
<td><strong>Indebtedness</strong></td>
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<td></td>
</tr>
<tr>
<td>C.I. Borrowing/Debt Payment</td>
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<td></td>
</tr>
<tr>
<td>Borrowing From/(Repaid) Parish</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Borrowing From/(Repaid) Others</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Cemetery Financial Statement

**For the 12 Months Ending June 30, 2005**

<table>
<thead>
<tr>
<th>Description</th>
<th>1 Current Month Actual</th>
<th>2 Year-to-Date Actual</th>
<th>3 Annual Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Transfer &amp; Exchange</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Net Non-Oper. Receipts/(Disbursements)</strong></td>
<td>&lt;691.61&gt;</td>
<td>&lt;15,868.06&gt;</td>
<td>0.00</td>
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<tr>
<td><strong>Cash Surplus/(Deficit)</strong></td>
<td>&lt;4,100.87&gt;</td>
<td>8,803.22</td>
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</tr>
<tr>
<td>1001 Beginning Cash Balance</td>
<td>19,768.30</td>
<td>8,864.20</td>
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</tr>
<tr>
<td>Ending Cash Balance</td>
<td>15,067.43</td>
<td>15,067.43</td>
<td>0.00</td>
</tr>
<tr>
<td>FINANCIAL SUMMARY:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------------------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CEMETARY OPERATING INCOME:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DONATIONS AND BEQUESTS</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>INVESTMENT INCOME</td>
<td>900.09</td>
<td>7,510.17</td>
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<tr>
<td>CEMETARY INCOME</td>
<td>5,187.32</td>
<td>60,059.54</td>
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</tr>
<tr>
<td>TOTAL CEMETARY INCOME</td>
<td>6,087.71</td>
<td>67,574.71</td>
<td>0.00</td>
</tr>
<tr>
<td>CEMETARY OPERATING EXPENSES:</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>ADMINISTRATION EXPENSE</td>
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<td>15,229.64</td>
<td>0.00</td>
</tr>
<tr>
<td>OPERATION AND MAINTENANCE EXPENSE</td>
<td>6,809.64</td>
<td>49,970.76</td>
<td>0.00</td>
</tr>
<tr>
<td>TOTAL OPERATING EXPENSES</td>
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<td>65,190.40</td>
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</tr>
<tr>
<td>NET SURPLUS/(DEFICIT) BEFORE SUBSIDY</td>
<td>&lt;2,009.26</td>
<td>22,371.29</td>
<td>0.00</td>
</tr>
<tr>
<td>NET OPERATING SURPLUS/(DEFICIT)</td>
<td>&lt;2,009.26</td>
<td>22,371.29</td>
<td>0.00</td>
</tr>
<tr>
<td>NON-OPERATING RECEIPTS/(DISBURSEMENTS)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>INVESTMENTS</td>
<td>&lt;896.35</td>
<td>&lt;15,046.07</td>
<td>0.00</td>
</tr>
<tr>
<td>PURCHASE/IMPROVEMENT OF PROPERTY</td>
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<td>&lt;2,630.00</td>
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<tr>
<td>ACCOUNTS PAYABLE</td>
<td>4.74</td>
<td>10.77</td>
<td>0.00</td>
</tr>
<tr>
<td>TOTAL NON-OPER. RECEIPTS/(DISBURSEMENTS)</td>
<td>&lt;891.61</td>
<td>&lt;15,056.06</td>
<td>0.00</td>
</tr>
<tr>
<td>CASH SURPLUS/(DEFICIT)</td>
<td>&lt;4,709.07</td>
<td>6,500.23</td>
<td>0.00</td>
</tr>
<tr>
<td>1001 BEGINNING CASH BALANCE</td>
<td>19,756.30</td>
<td>8,554.30</td>
<td>0.00</td>
</tr>
<tr>
<td>ENDING CASH BALANCE</td>
<td>15,047.43</td>
<td>15,057.43</td>
<td>0.00</td>
</tr>
</tbody>
</table>
7.0 General Bookkeeping Procedures

- Bookkeeping procedures are very important to the financial control of the parish accounts. The procedures should include the internal controls, which are built in checks and balances, audit trails, and separation of functions when possible. The parish finance council should assist the bookkeeper in defining and reviewing periodically the bookkeeping procedures particularly in the area of the deposit, disbursement, payroll and the collection posting functions. Good bookkeeping procedures will result in accurate financial reports which are critical to the pastor/administrator and the finance council in the administration of the parish.

- A good record keeping system is an important part of the parish operation because it allows those responsible for administering the parish to have up-to-date and complete records to make decisions or take corrective action. The record keeping system provides the framework for the bookkeeping activities.

- The bookkeeping procedures and the record keeping system are tools to successfully operate the parish and its programs. All financial activity must be documented and recorded. Appropriate records should be kept on paper and a computerized record system must be backed up daily. Copies of all contribution records, checkbooks, deeds, leases, permits, insurance coverage, personnel records, and other legal documents must be kept in a secured, fireproof location. The bookkeeping records must document all revenue received, all operating costs, inventory of assets, and employee information. The bookkeeping procedures and record keeping required are noted throughout the Financial Administration Manual.

7.01 Daily Bookkeeping Procedures

The following bookkeeping procedures, which are not all inclusive, serve as a guide to help expedite the preparation of the information for input into the Quicken software program or to the manual input forms. See Section 8.0 of this manual for the Quicken Procedural Instructions.

1. Receipts Deposited:
Receipts are to be deposited in total and as quickly as possible in order to reduce the possibility of theft and assure insurance coverage. Cash not deposited is to be kept to a minimum and used only to pay incidental bills. A description of the deposit is to be posted to the Quicken register and to the checkbook stub if maintaining a checkbook. The posting must indicate the date of deposit, the account number code, the amount and a description of the item or items deposited. The total of the deposit must agree with the total deposit noted on the bank deposit slip.

2. Cash Receipts Not Deposited (Cash on Hand) and Cash Expenditures:
A record of all cash that is not deposited into the checking account and all cash expenditures is to be maintained in a notebook indicating the date of the transaction, account number, amount and a description. This will serve as the source for posting the information monthly to the Quicken program. Documentation supporting the cash receipt and expenditure, if available, is to be kept on file for the required time period.

3. Bank Credit Memos:
When the parish is notified through a Bank Credit Memo that an addition adjustment has been made to the checking account, an entry is to be made on that date recording it as a receipt in the Quicken software program and/or to the checkbook (if maintained) adding in the amount of the Bank Credit Memo.
4. Bank Debit Memos:
When the parish is notified through a Bank Debit Memo that a subtraction adjustment has been made
to the checking account, an entry is to be made on that date recording it as a disbursement in the
Quickin software program and/or to the checkbook (if maintained) deducting the amount of the
Debit Memo.

5. Check Expenditures:
All expenditures are to be made by check except for incidental items paid from cash on hand.
Checks are to be processed according to the following procedures:

If using Quicken Checks:
   a. Enter the disbursement information directly into the Quickin software program.
   b. Record on the invoice or posting document the date paid, check number,
      amount paid and file in alphabetical sequence by vendor name.

If using Manual Checks:
   a. Prepare the check to be issued.
   b. Record on the check stub the date, description, amount and account number code. For
      checks requiring more than one account number code distribution, it will be necessary to note
      both the account number code and the corresponding amounts on the check stub. The total of
      these amounts must equal the amount of the check disbursed.
   c. Verify that the check amount and the total of the amounts on the check stub are in
      agreement.
   d. Record on the invoice or posting document the date paid, check number, amount paid and
      file in alphabetical sequence by vendor name.
   e. Record the check information in the Quickin software program or on the manual
      Expenditure input form.

6. Payroll Drafts:
   a. Record the payroll drafts in the Quickin register and/or in the checkbook on the draft date.
      Nothing further needs to be done with the draft amount since the payroll expense is allocated
      monthly to the financial statement by the diocesan Office for Financial Services. When the
      payroll allocation report is received along with the monthly financial statement, input the
      expense distribution into Quickin following the instructions in Section 8.02.J.

7. Maintaining Checkbook Balance:
The Quickin software program automatically maintains the daily checkbook balance. If keeping check-
book stubs, the daily balance must be kept and verified to the Quickin balance after the data is entered
and to the bank reconciliation at month end.

7.02 Monthly Bookkeeping Procedures

1. Submission of Data:
Submit the Quickin information for the month by e-mail or disk following the instructions in Section
8.0 of this manual. The Quickin information or manual input information is due in the diocesan
Office for Financial Services immediately following the reconciliation of the bank statement. See Section
7.31 for a description of the manual input forms.
2. Reconciling the Bank Statement:
All checking accounts on the accounting system, when possible, are to have the bank statements cut off as of the last day of the month.

All checking accounts are to be reconciled as soon as possible after the bank statement is received. To reconcile the balance in the Quicken register to the bank statement, refer to the Quicken procedures section in 8.03, otherwise follow the reconcilement procedures on the back of the bank statement.

If the month end checkbook balance requires adjustment to the balance submitted for that month, notify the diocesan Office for Financial Services to enter the adjustment. Adjust the Quicken register in the month applicable but do not submit the adjustment the following month if the diocesan Office for Financial Services has been notified.

3. Reviewing the Monthly Financial Statements:
When the financial statements are received from the diocesan Office for Financial Service perform the following steps:

a. Compare location number and name to ascertain that you have received the correct statements.

b. Scan the Revenue and Expenditure Statement and the Balance Sheet as to reasonableness. Often negative amounts or large budget variances indicate a potential error.

c. Review the Checkbook Activity Report to ascertain that the month end balance in the checkbook or on the Quicken register agrees to the ending checkbook balance printed on this statement. If a difference exists take the following steps:

   If reconciling using Quicken:
   (1) Compare the ending balance on the Checkbook Activity Report to the Quicken register balance. If a difference exists, verify the amount of each deposit and each check per the bank statement and review for any debit and credit memos or other items not posted to Quicken.
   (2) Notify the diocesan Office for Financial Services of any errors.

   If reconciling the manual checkbook:
   (1) Compare the ending balance in the checkbook to the Checkbook Activity Report balance. If a difference exists, verify the additions and subtractions in the checkbook. If the additions and subtractions are correct, compare the deposits, checks and the debit and credit memo amounts in the checkbook to the bank statement.
   (2) Notify the diocesan Office for Financial Services of any errors.

d. Review the Cash on Hand Report to determine if the balance agrees to the balance in the Cash on Hand Notebook.

e. Copies of the financial statements are to be given to the pastor/administrator and the parish finance council for review.

f. After the pastor's review of the financial statements, file these in a binder containing prior months reports.
7.03 ANNUAL BOOKKEEPING PROCEDURES

- All unreported accounts should be reviewed to determine if there are any fundraising profits or excess funds that need to be transferred to the parish operating accounts in order to report the receipts in the proper fiscal year.

- At the end of each fiscal year an adjustment is to be made to record any significant vendor payables, prepaid expenses or Merchandise Discount Program inventory.

- The June financial statements are to be reviewed and any adjustments that are needed submitted in order to obtain revised year-end statements.

- The final (revised) financial statements are to be used to prepare a report for parishioners that is either published in the bulletin or otherwise distributed to all parishioners. A copy of this report is to be submitted to the diocesan General Secretary along with the required signed acknowledgement.

7.04 BANK ACCOUNTS TO BE REPORTED

- The following parish, school and cemetery checking accounts are to be reported:
  
  1. Parish, school and cemetery operating accounts.
  2. Fundraising accounts (optional).
  3. Religious Education (CCD) account.
  4. Youth Ministry account.
  5. Social Service Program account.
  6. Preschool, Day Care and Extended Day Service Program accounts.
  7. All program accounts with employees.

- For questions regarding whether a checking account is to be reported, contact the diocesan Office for Financial Services.

- Although it is optional to report general fundraising accounts such as bingos, festivals, raffles, etc. on the accounting system versus transferring the net fundraising proceeds annually, it is recommended that these accounts be reported and that the parish or school take advantage of using the detailed expense account codes furnished in the chart of account number codes.

7.05 ELIGIBLE CHECK SIGNERS

The pastor is to be an eligible signer for all parish, school, cemetery and organization accounts. The Parochial Vicar and the Dean are to be signers on at least the parish operating account. Refer to Section 2.07.H of this manual. Copies of signature cards for all accounts are to be kept on file at the rectory.

7.06 VOIDING A CHECK

1. In the current Month

All spoiled or voided checks are to be marked VOID on the face of the check. The VOID check is to be filed with the current month’s cancelled checks. Enter the void check in the Quicken register, or if using manual forms, record the VOID check on the current month’s Expenditure input form by listing VOID in the account number section and 0.00 in the amount section.
2. In a Prior Month

To void a valid check issued in a prior month that has been recorded in the accounting system, follow the Quicken Procedural Instructions in Section 8.02.H, or if using manual input forms, record on the Monthly Cash Account Summary input form the checking account number, the day that the check was voided, check number, account number code, amount and a brief explanation. If the check was issued in the prior fiscal year, use the account code 4890 - Refund if not being reissued. Add the amount of the void check back to the checkbook balances and mark VOID on the face of the check if available.

3. Stale-dated and Stop Payment Checks

A stale-dated check is one that is normally over six months old and the bank will not honor for payment. To void this check, follow the steps listed above. If a replacement check is issued, list the check following normal procedures. If the payee cannot be located, follow the Pennsylvania Unclaimed Property Rules. Use the same account code as the stale-dated check.

A stop payment check is one that the bank was requested not to pay when received. Follow the same procedures mentioned above. If a bank fee is charged, record the fee payment to account code 5285.013 - Bank Fees.

7.07 Monthly Insurance Billing

Property and liability insurance coverage along with employee benefit coverages billed by the diocesan Office for Insurance / Employee Benefits are allocated by that office to the appropriate expense code established by the parish, school or cemetery at the time the employee or property is entered into the billing system. The allocation is posted monthly to the expense accounts and offset by a payable to code 2010 Insurance Payable. The balance in account code 2010 should be paid monthly to the diocesan Insurance Office.

7.08 Employee Payroll Deductions for Health Insurance Coverage

The diocesan Office for Insurance / Employee Benefits will bill monthly the full cost of health insurance coverage. The employee’s share of the health care premium will be deducted monthly from the pay. The Payroll Distribution Report will be posted monthly to the various salary categories. The deduction for health care will be posted to the appropriate benefit code. The amount deducted from the employee remains in the checking account and is remitted as part of the insurance payment coded to account 2010.

7.09 Allocating Expenses between the Parish, School and Other Programs

Certain expenses may be shared between programs such as salaries, utilities, etc. To allocate these expenditures may depend on the type of expenditure. The method used in allocating expenditures should be documented. Once a method has been selected, it should be used consistently for the allocation of expenses in subsequent periods. In lieu of using a specific allocation method, use an allocation based on the best judgment available. Two other acceptable methods are: A) time allocation and B) space allocation.

A. The “time allocation” method of prorating consists of allocating a part of the expenditure to a given activity in proportion to the time spent in the activity. Example: If the janitor spends 40% of his time in the church and 60% in the school building 40% of his salary should be charged to the parish.
B. The “space allocation” method consists of taking the square footage area of each floor in each building, summing up the floor area by building, and converting this to a percentage of each building to the total complex. Example: If the church consists of 45% of the square feet area and the school 55% of the square feet area of the total parish complex, allocate 45% of the utility bill, if on a common meter, to the parish.

7.10 Paying Shared Expenses

1. The parish, school or program can pay the shared expense and a check is then issued to the parish, school or program reimbursing for its share of the expense.

Example: Parish pays a $600 gas bill for the month and charges it to account code 5350.003. The school is instructed to pay for 50% of the cost. A check in the amount of $300 is to be issued from the school checking account and charged to the appropriate account on the school’s books. The parish deposits the check crediting the amount against the expense account code 5350.003.

2. The expense can be paid by issuing a check from each organization to whom the expense applies.

Example: If the utility bill totals $200 and is split equally between the parish and the school, each organization would issue a separate check to be mailed with the bill.

3. Another method to record the shared expense with the school program or cemetery operation is for the parish to pay the entire cost and code the portion of the expense applicable to the school or cemetery as subsidy, using account code 5610 if school related or account code 5370 if cemetery related. To do this, the bookkeepers for the school or the cemetery must coordinate their record keeping with the parish bookkeeper by recording a journal entry for the subsidy.

7.11 Recording Parish Subsidy to the Elementary School

Parish subsidy expense account code 5610 and the elementary school subsidy income account code 4910 must balance each month. To ensure proper balancing, the parish check must be deposited into the school in the same month that it was issued.

7.12 Transfers Between Checking Accounts on the Accounting System

The transfer of cash from one checking account to another that is within the same accounting system (Parish System, School System or Cemetery System) is to be coded to account code 2905 on both checking accounts. The balance in account code 2905 must always equal zero.

7.13 Recording General Fundraising

General fundraising is to be recorded through the Parish or School Accounting System depending on the stated purpose of the fundraising. This includes bingos, festivals, raffles, etc. If not reported as a separate checking account on the system, then the net proceeds are to be transferred to the operating account in the fiscal year incurred. See Section 2.09 of this manual for more information.

7.14 Major Fundraising Campaign

Major fundraising campaigns such as building fund drives, debt reduction, capital improvements, organ fund campaign, etc. are to be recorded in the 8000 series of account number codes. The income and expenditures for these campaigns must be reported monthly through the Parish Accounting System.
and can be set up as a separate checking account. Do not code the capital expenditures to fundraising expense. Capital expenditures are to be coded to the 1400, 1500 or 1600 series of account number codes.

- Since these funds are restricted for specific purposes, the major fundraising campaign receipts and expenditures appear on the financial statement below the operating surplus or deficit. For the income to be exempted from Parish Share assessment, the parish must write to the diocesan General Secretary requesting exemption from Parish Share. See Section 2.10.B of this manual.

### 7.15 Organization Fundraising

The net proceeds from fundraising events held by parish or school organizations are to be transferred to the parish or school operating accounts in the fiscal year in which the event was held. The status of funds held in organization accounts is to be reviewed at least annually for the purpose of transferring excess funds.

### 7.16 Parish Share Receipts, Remittances and Refunds

- Parish Share Goals are prepared by the diocesan Office for Financial Services based on the assessable income for the previous fiscal year ended June 30. Refer to Section 2.10 of this manual for more information on Parish Share and assessable income. The Goals are sent to the parishes in January.

- Parish Share receipts and disbursements are to be reported through the Parish Accounting System using the 8100 series of account number codes. A separate checking account may be used, however, this activity must be reported monthly. All receipts collected for the Parish Share Campaign must be remitted monthly to the diocese until the PSP goal is met. Funds collected in excess of the Parish Share Goal remain at the parish.

- Parish Share receipts are to be coded to account code 8110 and sub-coded by the goal year to which the remittance pertains. This will enable the parish to track the money received and the money disbursed by the goal year even though the receipt and remittance activity overlaps two fiscal years.

- Parish Share receipts remitted in excess of the Goal will be transferred by the diocese to the Deposit & Loan Program savings account the parish so designates. The transfers of the excess PSP monies into the parish savings account will be recorded by journal entry by the diocesan Office for Financial Services and will appear on the parish financial statement under account code 8120, sub-coded by the year to which the PSP pertains.

- Parishes unable to meet their PSP Goal must remit the difference or may be required to borrow from the Deposit & Loan Program. This remittance is to be coded to account code 8115 and sub-coded by the goal year.

### 7.17 Pittsburgh Catholic Newspaper Expense

Record all expenditures for the Pittsburgh Catholic newspaper in account code 5220 in order for the parish to receive credit against parish assessable income. Do not code any other publications to this account number code.

### 7.18 Remitting Diocesan Collections

Parishes are required to remit diocesan collections within 14 days following the collection. Each collection is to be remitted by a separate check and not combined with other items being remitted to the
diocese. Separate checks are to be sent to either the Office for Financial Services or the Missions Office (Propagation of the Faith) as noted in the account number code descriptions or otherwise indicated. Include the collection name on the memo section of the check. When remitting the Saint Anthony and Christmas Collections, do not indicate PSP payment on the memo section of the check.

7.19 DONATION REMITTED IN LIEU OF A COLLECTION
On certain diocesan collections the parish has the option of taking the collection or remitting a suggested donation amount. Code the remittance to the appropriate diocesan collection code, even though there will not be an offsetting receipt.

7.20 REMITTING CHECKS TO THE DIOCESE
Checks sent to the Diocese of Pittsburgh are to be made payable to the “Diocese of Pittsburgh” unless instructed otherwise. The purpose for the check is to be noted in the memo section of the check, such as “200 Parish Share” or “insurance payment” or “Mission Cooperation Collection”, etc. Do not remit more than one item per check. Direct all checks to the appropriate office. Include the five-digit location number on each check.

7.21 DONATIONS GIVEN TO LOCAL ORGANIZATIONS
Donations given by the parish to police, fire department or for other purposes are to be recorded in account code 6690 and sub-coded.

7.22 RECORDING DONATED PROPERTY / GIFTS
Donations of physical property such as land and buildings are to be recorded in the parish accounting system as indicated in Section 2.08.A of this manual. Donations of stocks, bonds, etc. are to be recorded in the parish or school accounting system depending on where designated by the donor and when converted into cash. Stocks and bonds are to be converted immediately into cash by contacting the diocesan Office for Financial Services. With regards to land and buildings, the appropriate offices of the diocese, such as Legal Office and the Insurance Office, are to be contacted prior to the acceptance of this property.

7.23 ORGANIZATION EXPENDITURES BENEFITING THE PARISH OR SCHOOL
When a parish or school organization expends funds for the benefit of the parish or school, the expense must be recorded on the parish or school financial records. The correct procedure is to have the organization transfer the monies to the parish or the school and record it in account code 4210 - Organization Donations. The expenditure of funds would then be made from the parish or school checking account. If the organization paid the expenditure directly, the parish or school must record the value of the transaction on the financial statement as a charge to the appropriate expense category and a credit to account 4210 - Organization Donations and sub-coded.

7.24 CONSTRUCTION IN PROGRESS
When the parish undertakes a major building program or capital improvement program, the expenditures are to be charged to account code 1599 - Construction in Progress. This includes architect fees unless incurred as part of a preliminary study which would be coded to account code 9560. At the time the construction is completed, contact the diocesan Office for Financial Services to reclassify the Construction in Progress account balance to the appropriate building account number code.
7.25 **Insurance Settlement Proceeds**

When the parish receives proceeds from an insurance settlement, the proceeds are to be recorded in account number code 9580 - Proceeds from Insurance Claims. As the parish replaces or repairs the damaged property, code the repair to account code 9585 and sub-code to the appropriate building.

7.26 **Extraordinary Maintenance Expense**

There are times that the parish or school may incur extraordinary maintenance expenditures that are significant enough to materially affect the operating financial statement, but are not considered a capital expense since they do not extend the life of the asset. For example, the interior painting of a building costing thousands of dollars is an extraordinary expenditure. Extraordinary expenditures will appear in the non-operating section of the financial statement so as not to overstate normal operations.

7.27 **Recording Cemetery Expense, Subsidy, Receivable or Borrowing**

- When the parish pays expenses for the cemetery and the cemetery is unable to repay the parish, code the expenditures to account code 5370 - Cemetery Expense / Subsidy.

- If the parish issues a subsidy check to the cemetery, use account code 5370.

- If the parish pays expenses for the cemetery and will be reimbursed, record the expenditure in account code 1180 - Cemetery Receivable. Also record the reimbursement to account code 1180.

- Borrowing from cemetery savings is prohibited without permission from the diocesan General Secretary. Record the borrowing and repayment in account code 2530 - Borrowing from Cemetery and Debt Payments to Cemetery.

7.28 **Cash Payment to Elementary School Teachers Not Opting for Medical Insurance Coverage**

The cash payment to elementary school lay teachers in lieu of providing medical insurance coverage is to be paid through the diocesan payroll system. This is taxable income to the individual and is to be charged to the appropriate salary expense.

7.29 **Tax Withholding Requirements for Raffles and Bingo Winners**

The Internal Revenue Services requires that taxes be withheld on certain winnings. Refer to Section 2.09.M of this manual for more information. The above prizes are to be reported to the IRS through the diocesan Payroll Office.

7.30 **Reporting Employee Compensation**

All employees who are paid more than $100.00 within a calendar year or more that $50.00 within a calendar quarter are to be paid through the diocesan payroll system. This ensures compliance with Federal and State tax regulations and that these employees will be covered by worker's compensation.
**7.31 FORM 1099 FOR SELF-EMPLOYED INDIVIDUALS**

Parishes, schools and cemeteries are required annually by the Internal Revenue Service to issue a Form 1099 - Miscellaneous Income to all self-employed persons and unincorporated companies being paid in excess of $600 for services provided during the calendar year. Refer to Section 2.04.G of this manual for more information on how to file Form 1099.

**7.32 COMPLETION OF THE MANUAL INPUT FORMS**

- The RECEIPTS, EXPENDITURES and MONTHLY CASH ACCOUNT SUMMARY input forms are used to submit the parish, school and cemetery financial information to the diocesan Office for Financial Services if not using the Quicken software program. A separate input form must be completed monthly for each checking account reported on the accounting system having activity. The input form is printed on two-part NCR paper. The white copy is to be sent to the diocesan Office for Financial Services and the yellow copy retained for the file.

- The RECEIPTS input form is divided into three sections: Receipts Deposited, Bank Credit Memos and Cash Not Deposited, which are self-explanatory.

- The EXPENDITURES input form is divided into three sections: Check Expenditures, Bank Debit Memos and Cash Expenditures, which are self-explanatory.

- The MONTHLY CASH ACCOUNT SUMMARY form is to be submitted with the monthly RECEIPT and EXPENDITURES forms. Completion of this form verifies that the financial information contained on the input forms balances with each checking account being reported on the accounting system. It also allows for the processing of adjustments to the checkbook balance such as recording stale-dated checks, stop payment checks, and voided checks issued in prior months. The MONTHLY CASH ACCOUNT SUMMARY form is printed on two-part NCR paper. The white copy is to be sent to the diocesan Office for Financial Services and the yellow copy retained for the file.

- Sample input forms are included following this section of the manual. Enter the following information:
  1. Enter the name of the parish, school or cemetery and the five-digit location number. Parish location numbers end in 01, elementary schools end in 41 and cemeteries end in 91.
  2. Identify the month by entering two-digits from 01 to 12 and the year by entering the last two-digits of the year for which the transactions are being recorded.
  3. Enter the two-digit cash account number assigned to each checking account. The numbers range from 01 to 49. The number assigned to a checking account must be used consistently. The parish, school or cemetery accounting system can use the same two-digit number since they are independent reporting systems.
  4. Complete the transaction information for the month.
MONTHLY CASH ACCOUNT SUMMARY

A completed Monthly Cash Account Summary must be submitted with the input forms.

Location Number ____________________  Location Name: ________________________
Month __________  Year __________
Prepared by: ________________________
Telephone: ________________________

Prior Month's Ending Balance
per Balance Sheet

CASH ACCOUNT NO.  CASH ACCOUNT NO.  CASH ACCOUNT NO.
(A)  (A)  (A)

ADD:
Total Receipts Deposited & Bank Credits
per Receipts Input Form(s)

(B)  (B)  (B)

LESS:
Check Expenditures and Bank Debits
per Expenditures Input Form(s)

(C)  (C)  (C)

ADJUSTMENTS:
For Voiding Prior Months, Stale-Dated, or
Stop Payment Checks - List Below

(D)  (D)  (D)

Ending Balance per Input Forms
(Blocks A+B+C+D=E.)

(E)  (E)  (E)

Ending Balance per Checkbook
per Checkstub Running Balance

(F)  (F)  (F)

Blocks E and F must be in balance. If assistance is required, contact the Financial Services Office.

NOTES: ____________________________________________

Adjustments for Voiding Prior Months, Stale-Dated or Stop Payment Checks

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<thead>
<tr>
<th>CASH ACCOUNT NO.</th>
<th>DAY</th>
<th>CHECK NUMBER</th>
<th>ACCOUNT CODE</th>
<th>SUB CODE</th>
<th>AMOUNT</th>
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BATCH NUMBER _______
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<tr>
<th>Location Number</th>
<th>Location Name</th>
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</thead>
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<td>Month ______ Year</td>
<td>Prepared by</td>
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<th>RECEIPTS DEPOSITED</th>
<th>RECEIPTS DEPOSITED</th>
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<thead>
<tr>
<th>BANK CREDIT MEMOS</th>
<th>TOTAL RECEIPTS DEPOSITED &amp; BANK CREDIT MEMOS</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>BATCH NUMBER</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>90 CASH RECEIPTS/JOURNAL ENTRIES</th>
<th>TOTAL CASH NOT DEPOSITED</th>
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</thead>
<tbody>
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</table>

**BANK CREDIT MEMOS** includes interest credited and deposit adjustments that increase cash.
**EXPENDITURES**

**CHECK EXPENDITURES**

<table>
<thead>
<tr>
<th>DAY</th>
<th>CHECK</th>
<th>ACCOUNT</th>
<th>SUB</th>
<th>AMOUNT</th>
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**PAYROLL DRAFTS/BANK DEBIT MEMOS**

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**TOTAL EXPENDITURES & BANK DEBIT MEMOS**


**90 CASH EXPENDITURES/JOURNAL ENTRIES**

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<thead>
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<th>DAY</th>
<th>NUMBER</th>
<th>ACCOUNT</th>
<th>SUB</th>
<th>AMOUNT</th>
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**TOTAL CASH EXPENDITURES**


**BATCH NUMBER**


**BANK DEBIT MEMOS** includes bank fees, new check charges, NSF checks deposited, and other deposit adjustments that decrease cash.
Introduction
This section is designed to aid parish, school and cemetery personnel in the understanding and processing of financial information on the personal computer (PC) using the Quicken Software Program, for the monthly transmission of this data to the diocesan Office for Financial Services for the purpose of processing the data in the Parish/School/Cemetery Accounting Programs, and for preparing the annual budget.

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8.04 INPUTTING BUDGET DATA

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8.06 SENDING BUDGET DATA TO THE DIOCESE BY E-MAIL OR DISKETTE
8.01 GETTING STARTED

A. New Installation
If the Financial Services Office did not install your copy of Quicken, contact that office for copies of the “Chart of Categories.” These files belong in the same subdirectory that Quicken was installed, along with QW.EXE and its support files.

B. Installing Upgrades
Quicken Basic is currently in use in the diocese. If the manufacturer sends notice of newer versions, please wait to hear from the Financial Services Office before purchasing or installing an upgrade.

C. How to Read These Instructions
In order to understand these directions, it is important to read this section. Because there are many ways to give instructions on how to enter information on the keyboard, the following paragraphs explain the instructions you will receive.

Example #1: Press <ENTER> to continue.
This means if you wish to continue you would press the key that has the word ENTER on it.

Whenever you are instructed to “press” anything, you are to push down on (and then let go) the key that has the same letters found in the <> symbols. (i.e. <A> is the “A” key, <CTRL> is the key with “CTRL” on it, <ESC> is the key with “ESC” on it, etc.)

Example #2: Press <CTRL> + <ENTER> when done.
Some keys are used in combination with other keys. This is indicated by a “+” between the two keys. Hold down the key that has the letters “CTRL” on it and then push down the key that has the letters “ENTER” on it. You then let go of both keys.

Example #3: Enter the category code, this means that you type in the category code number and press <ENTER> when done.

Clicking - Use the mouse and point to the area wanted. Press the left mouse button to “click”, example File or Help. Also “right click” by using the right button on the mouse.

Tab - The “Tab” key can be used, in some cases, instead of the “Enter” key to move from field to field.

D. “Accounts”
There are three things often called “accounts.” For the sake of clarity, please use the following terminology. They are now called “Chart of Categories,” “File” and “Account.”

E. Chart of Categories
For example, 4005 is the Category Code for the weekly offertory. The Financial Services Office has in the past called these “account number codes” and will continue to do so for non-Quicken locations. Quicken users are to refer to them as “categories” the same term Quicken uses. Access this screen by pressing <CTRL> + <C> in the Register.

NOTE: Never add a new category code unless instructed to do so by the Financial Services Office.
F. File
The church is one file; school and cemetery are separate files, each with its own “Chart of Categories.” They are accessed from File, Open menu.

G. Account
The term “Account” is to be used in Quicken to refer to a particular checking account in Church, School or Cemetery file.

H. Use of “Classes”
The Quicken Program allows for tracking income and expense by buildings by using Classes. This is a code number (six digit) assigned to each site and input at the time a receipt or expenditure is entered. To enter new classes, press <CTRL>+<L>, check New, enter a number and description. A code number can be obtained by contacting the Financial Services Office. Use these codes to prepare internal reports on each site by income or expense category. “Classes” can be used for tracking any category code including payments that may be subject to Form 1099 (See Appendix F). Click the Help button for further information.

I. Exiting Quicken
Click File then Exit to exit the Quicken program.

J. Back-up All PC Information
Make back-ups or the data will eventually be lost. With computer disks, it’s not a matter of if the disk fails, it’s a matter of when it will fail. Most fixed disks (hard drives) are not expected to last beyond 5 years before failure. Give serious consideration to purchasing a back-up system, which will automatically back-up the information daily.

Click on File and point to Back-Up, insert a blank formatted disk in drive A, then click OK. This will back-up your file. Do this step for each file, i.e. Church, School or Cemetery.

8.02 Entering Transactions
A. Entering Deposits:
1. Go to the register by clicking on the account number for checking account.
2. Enter the date of the deposit.
3. Click the tab in the check number field and click Deposit.
4. In the payee field, enter Deposit.
5. Enter the total deposit figure in the deposit column.
6. In the memo section enter a brief comment identifying the transaction.
7. Enter the Category Code (CAT) for which the money was deposited. (Access the Chart of Categories screen by pressing <CTRL>+<C>).

If charging the entry to multiple categories, click the Split button or press <CTRL>+<S> to access the Split Transaction Screen. After entering the last split transaction, press <CTRL>+<ENTER> to return to the Register or click OK button.
8. Click the Enter button to record the transaction.
B. Entering Checks Printed by Quicken
1. For Quicken 99 and 2000 users click the Banking button at the right of the screen, then click Write a check to print under activities on the left, otherwise press <CTRL> + <W> from your check register. For Quicken 2003 and greater, press <CTRL> + <W>.

2. Enter the date of the check.

3. Enter the Payee.

4. Enter the amount of the check.

5. In the memo section enter a brief comment identifying the transaction.

6. Enter the Category Code (CAT) to be charged. (You can access the Chart of Categories by pressing <CTRL> + <C>.) If charging the entry to multiple categories, press <CTRL> + <S> or Split button to access the Split Transaction Screen. After entering the last split transaction, press <CTRL> + <ENTER>, or OK button to close split.

7. Press Record Check button to record the check.

C. Entering Checks Not Printed by Quicken
1. Go to the Register by clicking My Finances then account code number, i.e. 1001.01. For Quicken 2003 and greater go to the Quicken Home Page.

2. Enter the date of the check.

3. Enter the check number.

4. Enter the payee.

5. Enter the amount of the check in the payment column.

6. In the memo section enter a brief comment identifying the transaction.

7. Enter the Category Code (CAT) to be charged. (Access the Chart of Categories by pressing <CTRL> + <C>.) If charging the entry to multiple categories, press <CTRL> + <S>, or the Split button to access the Split Transaction Screen. After entering the last split transaction, press <CTRL> + <ENTER> or the OK button to return to the Register.

8. Click Enter button to record transaction.

D. Entering Bank Debit Memos
1. Enter the Date of the Memo.

NOTE: If the transaction applies to a prior month and the previous month's transactions have been submitted to the Financial Services Office, use the first day of the current month in the date column to report the bank debit memo and put the actual date of the previous month in the payee column for reference.

2. In the check number field, use the following codes from the pull down menu. Depending on the transaction, press the Edit List button, then press the New button.
3. Enter the Payee.

4. Enter the amount of the debit memo in the payment column.

5. In the memo section, enter a brief comment identifying the transaction.

6. Enter the Category code (CAT) number to be charged. (Access the Chart of Categories by pressing <CTRL> + <C> or clicking the Split button). Press OK button to return to the register.

7. Click Enter button to record the transaction.

E. Entering Bank Credit Memos

1. Enter the Date of the Memo.

   NOTE: If the transaction applies to a prior month and the previous month’s transactions have been submitted to the Financial Services Office, use the first day of the current month in the date column to report the bank credit memo and put the actual date of the previous month in the memo field for reference.

2. In the check number field use the following codes from the pull down menu depending on the transaction by pressing the Edit List button, then pressing the New button.

   INT - Interest (CAT # 4410)
   CREDIT - Miscellaneous Bank Credit

3. Enter the Payee (bank name).

4. Enter the amount of the credit memo in the deposit column.

5. In the memo section enter a brief comment identifying the transaction.

6. Enter the Category Code (CAT) to be credited. (You can access the Chart of Categories by pressing <CTRL> + <C>).

7. Click Enter button to record the transaction.

F. Entering Check “Amount” Adjustments

If a check amount needs adjusted, complete the following steps. Example: check was originally issued for $89.51 and should be $98.51.

If the transaction has not been sent to the Financial Services Office for processing, simply correct the original entry before transmitting your monthly report.
If the transaction pertains to a prior month, which has already been processed, complete the following:

1. Enter a current month date.

2. Enter the check number in error.

3. Enter in the payee column “Adjust Check Amount.”

4. Enter the amount of the difference:
   a. If the check was reported for more than was actually issued, enter the difference in the deposit column.
   b. If a check was reported for less than was actually issued, enter the difference in the payment column.

5. In the memo section enter a brief comment identifying the transaction.

6. Enter the Category Code (CAT).

7. Click Enter button to record the transaction. You will get a warning Duplicate check number. Are you sure? Press OK button to add a duplicate check number.

G. Entering Check “Coding” Adjustments

If an error has been made in the coding of a check, complete the following steps.

If the transaction has not been sent to the Financial Services Office for processing, simply correct the original entry before sending the transactions to the Financial Services Office.

If the transaction pertains to a prior month, which has already been processed, see Section K on page 2.7.

H. Voiding Checks

If a check has been issued and is subsequently voided and the original transaction has not been reported to the Financial Services Office, then simply change the transaction amount of the check to “0” (zero) and the Category Code to “9999”.

If the transaction has already been reported, perform the following steps:

1. Enter the current month date on which you intend to void the check.

2. Enter the voided check number.

3. Enter Void Check in the payee column.

4. Enter the amount of the check in the deposit column. This will add the amount of the check to your checkbook balance carried in the Quicken Program.

5. In the memo section enter a brief comment identifying the transaction.

6. Enter the Category Code (CAT) that the check was originally charged to.

7. Press Enter button to record the transaction. You will get a warning Duplicate check number. Are you sure? Press OK button to add a duplicate check number.
I. Entering the Payroll Draft(s)
To record the mid-month payroll draft for advances and hourly employees:

1. Enter the date of the payroll draft.
2. Enter DRAFT in the reference field.
3. Enter Mid-Month Payroll Draft in the Payee Column.
4. Enter in the Payment Column the amount of the mid-month payroll draft as indicated on the Payroll Voucher that accompanies the payroll checks.
5. In the memo section enter a brief comment identifying the transaction.
6. Enter the Category Code (CAT) 2006 - Payroll Payable, for the total of all advances. Click the Enter button to complete the transaction.

To record the end-of-month payroll draft:

1. Enter the date of the payroll draft.
2. Enter DRAFT in the reference field.
3. Enter Month-End Payroll Draft in the Payee Column.
4. Enter in the Payment Column the amount of the month-end payroll draft as indicated on the Payroll Voucher that accompanies the payroll checks.
5. In the memo section enter a brief comment identifying the transaction.
6. Enter the Category Code (CAT) 2006 - Payroll Payable, for the total of all advances. Click the Enter button to complete the transaction.

J. Entering the Payroll Expense Allocation
To record the monthly payroll expense allocation:

The monthly payroll expense will be recorded on your financial statement and allocated to the account number category codes noted on the Payroll Allocation Report sent monthly with your financial statement. Upon receipt, please follow the instructions below to record the payroll allocation in Quicken data for future use such as budgeting and preparing internal reports. These instructions must be followed carefully to prevent duplicate information being transmitted to the Financial Services Office.

1. Click the My Finances button, for Quicken 2003 or greater go to the Quicken Home Page, then select account 2006 - Payroll Payable.
2. Enter the transaction date from the Payroll Allocation Report.
3. Type Alloc in the check number field.
4. Enter Payroll Allocation in the Payee field.
5. Enter in the Increase Column the total amount of this month’s payroll draft(s) as shown on the Payroll Allocation Report.

6. In the memo field, enter a brief comment identifying this transaction, such as “January 2004 Payroll.”

7. To record the payroll allocation, perform the following steps:
   a. Click the **Split** button for the Split Transaction Screen, or press `<CTRL> + <S>`.
   b. From the Payroll Allocation Report, enter the category codes and amounts. (Negative numbers must be entered as negative).

   **N O T E:** It may be valuable to have the payroll allocation, including category codes with no amounts, as a memorized transaction (<CTRL> + <M>).

**EXAMPLE:** Month-End Payroll Split Entry Distribution

<table>
<thead>
<tr>
<th>Category Code</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2008.</td>
<td>State Unemployment Payable</td>
<td>18.26 -</td>
</tr>
<tr>
<td>5005.005</td>
<td>Choir Director</td>
<td>2,451.20</td>
</tr>
<tr>
<td>5005.007</td>
<td>Musicians</td>
<td>700.00</td>
</tr>
<tr>
<td>5010.001</td>
<td>FICA (Social Security)</td>
<td>237.03</td>
</tr>
<tr>
<td>5010.003</td>
<td>Fringe Benefits</td>
<td>77.00 -</td>
</tr>
<tr>
<td>5205.001</td>
<td>Pastor</td>
<td>1,655.00</td>
</tr>
<tr>
<td>5205.003</td>
<td>Parochial Vicar</td>
<td>1,605.00</td>
</tr>
<tr>
<td>5205.005</td>
<td>Pastoral Associate/ Deacon</td>
<td>2,062.74</td>
</tr>
<tr>
<td>5205.039</td>
<td>Office Staff-Parish</td>
<td>5,641.09</td>
</tr>
<tr>
<td>5205.095</td>
<td>Other Administrative Salaries</td>
<td>1,736.00</td>
</tr>
<tr>
<td>5210.001</td>
<td>FICA (Social Security)</td>
<td>718.84</td>
</tr>
<tr>
<td>5210.003</td>
<td>Fringe Benefits-Lay</td>
<td>86.00 -</td>
</tr>
<tr>
<td>5305.001</td>
<td>Maintenance &amp; Janitors</td>
<td>1,736.50</td>
</tr>
<tr>
<td>5310.001</td>
<td>FICA (Social Security)</td>
<td>132.85</td>
</tr>
<tr>
<td>5405.001</td>
<td>Housekeeper</td>
<td>420.36</td>
</tr>
<tr>
<td>5405.007</td>
<td>Cook</td>
<td>1,313.75</td>
</tr>
<tr>
<td>5410.001</td>
<td>FICA (Social Security)</td>
<td>132.65</td>
</tr>
</tbody>
</table>

8. Click the **OK** button to finish the split transaction.

9. Click **Enter** button to record the end-of-month payroll draft transaction.

   **N O T E:** Remember to return to the General Checking account after completing the above procedures.

**K. Recording Journal Entries**

There are two types of journal entries that could be encountered. They are journal entries that are prepared and processed by the Financial Services Office and journal entries that are prepared at your location. It is most important that either party does not duplicate journal entries. Both types of journal entries require that you follow certain procedures, which are set forth below:

1. **Journal Entries Prepared At Your Location**

   Occasions will occur when it is necessary to reclassify a prior period revenue or expense item to a different Category Code. For this journal entry to be properly processed, the reclassification must be made in the current month. (See **N O T E** below for prior fiscal year adjustment.)
Contact the Financial Services Office before processing the current month adjustment to be sure that the Office is not processing the same adjustment. Follow the steps listed below:

a. Go to the Check Register.

b. Enter the current date (not the date of the error).

c. Click JRNL in the Check Number field to indicate that this transaction is a journal entry.

d. Enter Journal Entry in the Payee Column.

e. Press <ENTER> to advance to the Memo field. In the memo section, enter an appropriate description and press <ENTER>.

f. Access the Split Transaction Screen by pressing <CTRL>+<S> or clicking the Split button.

g. If the journal entry involves an Expense Category, do the following:

1. On the first line enter the Category Code (CAT) being reduced, a brief description and the amount of the correction. (Example: 125.00)

2. On the next line, enter the Category Code (CAT) to be increased, a brief description and the amount of the correction as a negative number (Example: -125.00).

h. If the journal entry involves an Income Category, do the following:

1. On the first line enter the Category Code (CAT), being increased, a brief description and the amount of the correction (Example: 125.00).

2. On the next line, enter the Category Code (CAT), to be decreased, a brief description and the amount of the correction as a negative number (Example: -125.00).

i. Click OK button to close split, then Enter to record transaction.

Process this information with your regular monthly data for transmission to the Financial Services Office. NOTE: If correcting a coding error for a prior fiscal year, notify the Financial Services Office concerning adjustment, in order that the records for the prior year will be the same at both the parish and the Diocese.

2. Journal Entries Prepared by the Financial Services Office

There will be occasions when the Financial Services Office may prepare a journal entry affecting your financial statements. The journal entry will be processed in the month that it is made by this Office. A copy will be sent to the location with the financial statement. Upon receipt of that journal entry, follow the steps noted below:
a. Go to the Check Register.

b. Enter the date indicated on the Journal Entry Form, not by the date on the date ENTERED stamp. (Please note that this was an entry that was already processed by the Financial Services Office in the prior month. Be sure to use the date on the journal entry in order to avoid submitting this journal entry with the current month’s data.)

c. Click JRNL in the Check Number field to indicate that this transaction is a journal entry.

d. Enter Financial Services Journal Entry in the Payee Column.

e. Press <ENTER> to advance to the Memo field. In the memo section, enter an appropriate description and press <ENTER>.

f. Access the Split Transaction Screen by pressing <CTRL>+<S>, or clicking the Split button.

g. If the journal entry involves an Expense/Asset Category, do the following:

1. On the first line enter the Category Code (CAT) being reduced, a brief description and the amount of the correction. (Example: 125.00)

2. On the next line, enter the Category Code (CAT) to be increased, a brief description and the amount of the correction as a negative number (Example: -125.00).

h. If the journal entry involves an Income/Liability Category, do the following:

1. On the first line enter the Category Code (CAT), being increased, a brief description and the amount of the correction (Example: 125.00).

2. On the next line, enter the Category Code (CAT), to be decreased, a brief description and the amount of the correction as a negative number (Example: -125.00).

i. Press OK button to close split then Enter to record transaction.

Process this information with the regular monthly data for transmission to the Financial Services Office.

L. Entering the Monthly Insurance and Benefits Bill
To record the monthly allocation of Employee Benefits, Property and Vehicle Insurance Expense: the monthly insurance expense will be automatically recorded on your location’s financial statement by the Financial Services Office. The expense will be allocated to the account number category codes noted on the Insurance Allocation Report(s) sent monthly from the Diocesan Insurance Office. Upon receipt, please follow the instructions below to record the insurance allocation in your Quicken data for future use such as budgeting and preparing internal reports. These instructions must be followed carefully to prevent duplicate information being transmitted to the Financial Services Office.
1. Go to My Finances, for Quicken 2003 or greater go to Quicken Home Page, then click account 2010-Insurance Payable.

2. Enter the Transaction Date from the Allocation Report(s).

3. Click ALLOC in the reference field.

4. Enter Insurance Allocation in the payee column.

5. Enter in the Increase Column the combined amount of the Insurance Allocation Report(s) for that particular month.

6. In the memo field enter a brief comment identifying the transaction, such as “January 2004 Allocation.”

7. To record the insurance allocation, perform the following steps:
   a. Press <CTRL>+<S> for the split transaction screen, or click the Split button.
   b. From the Allocation Report(s), enter the category codes and amounts. (Negative amounts must be entered as negative.)

   NOTE: It may be valuable to have the insurance allocation, including category codes with no amounts, as a memorized transaction. (<CTRL>+<M>.)

   EXAMPLE: Monthly Insurance & Benefits Allocation:
   5905 General Liability 2,500.00
   5910 Property & Fire 200.00
   5915 Boiler 22.50
   5925 Automobile 44.00
   5210.003 Fringe - Lay 845.00
   5310.003 Fringe - Maintenance 345.25

8. After entering the last transaction, click OK button to close split, then click Enter button to record transaction.

   NOTE: Remember to return to the General Checking account after completing the above procedures.

M. Payment of Insurance Expense

To record the payment of Employee Benefits, Property and Vehicle Insurance Expense:

1. Go to register by clicking category code number for general operating account. (Example: 1001.01).

2. Enter the date of the check.

3. Enter the check number in the check number field.

4. Enter Diocese of Pittsburgh-Insurance in the Payee Column.

5. Enter in the Payment Column the amount of the check.
6. In the memo section enter a brief comment identifying the transaction.

7. Charge entire Insurance and Benefits check to category code 2010 (Insurance and Benefits Payable).

8. Click **Enter** button to record transaction.

**NOTE**: For those locations with one employee working for different departments, allocate their fringe benefits to the appropriate category codes. This is to be done as a journal entry the same date as the payment to the insurance office. (See page 2.7, section K, Recording Journal Entries.)

### 8.03 RECONCILING TO BANK STATEMENT

1. From the cash checking account register click the **Reconcile** button. The following screen in Figure 1 will appear:

   ![Figure 1](image)

2. The **Opening Balance** will already be input by Quicken. This figure comes from the last reconciliation completed. Enter the **Ending Balance** from the current bank statement ending balance. Also input the **Bank Service Charges and Interest**, if applicable. Click **OK**.

3. The screen in Figure 2 (see next page) will appear. Use it to clear/reconcile the items that have cleared the bank. Deposits will be on the right side of the screen and checks, journal entries and allocations will be on the left side. Clear each transaction by **clicking** the **Clr** column.

4. When completed clearing all transactions, deposits and checks, the **Difference** in the bottom right side of the screen should be equal to zero (0).

5. If the **Difference** is not equal to zero (0), then click **Finish Later** and return to the cash register. At this point research for the difference. Some reasons for a difference are:

   a. A check or deposit that was entered already has an **R** in the cleared column.

   b. The bank cleared a check or deposit for an amount different than entered in the check register.

   c. A check or deposit that has not cleared the bank was cleared.

   d. There are other reasons than those listed above. For any assistance contact the Financial Services Office at (412) 456-3025.
INPUTTING BUDGET DATA

Quicken users are asked to complete their parish or school budget(s) using Quicken and to transfer the data to the diocese by modem, e-mail or floppy disk. Budgeting with Quicken is not difficult. In order to successfully complete the budget, you must first read these directions in their entirety in order to have an understanding of what is happening. The steps to complete the budget are listed below.

The Financial Services Office will send back a budget printout, which is to be reviewed and, if there are further changes to the budget, contact the Financial Services Office concerning the changes. Do not resubmit the entire budget. Be sure to make the same adjustments to the budget in your Quicken program.

Budgeting Steps:
1. Follow the directions contained in the parish or school budget package for accumulating budget data. The parish or school Financial Profile Printout, Personnel Schedule and other schedules included in the budget package should be used to analyze and develop budget figures.

   a. Input the final budget figures from the Profile Printout to the Quicken Budget Program on your PC and submit this data to the Financial Services Office.

   b. The monthly parish subsidy to the elementary school must be in agreement with the school's budgeted monthly subsidy. School jointures must break down the subsidy by parish location number if more than one parish is subsidizing the operation.

   c. It is not necessary for parishes to budget diocesan collections.
d. Parishes should budget the Parish Share Account Code 8120 only for the anticipated PSP excess to be collected over the PSP Goal and subcode by the goal year. If expecting a deficiency, budget this amount in Account Code 8115, subcoded by the goal year.

e. The non operating section of the parish budget, such as investment deposits and withdrawals, debt borrowings and payments, purchase of property, etc., is to be budgeted as follows:

**TO**: Budget investment transfers to Catholic Institute, debt payments, purchase of property and any disbursement of other non-operating funds under the budget section called **TO**.

**FROM**: Budget investment transfers from Catholic Institute, debt borrowings or any receipt of other non-operating funds under the budget section called **FROM**.

2. For quicken 2003 and later, be aware that Quicken budgeting works only on a calendar year, not a fiscal year. Quicken 99 and 2000 can be changed to the fiscal year. This makes no difference in the budgeting process except that it may be confusing when starting with January instead of July. Always remember that July remains July and appears as July in the July column on the budget worksheet.

3. Inputting budget data from the Financial Profile Printout:

**Quicken 1999 through 2001** follow below:

a. Quicken 2000 users select Register (category code 1001.01). Once in the register, click **Banking then Budgeting**. (Quicken Basic 99 users click **Planning then Budget my spending**.)

b. A budget screen will appear. Change View to Year by clicking **Options, then Display Current Year**.

c. If there are numbers in the category codes, click **Edit then Clear all**. Click **Yes** to confirm Clear all budget amounts.

d. Click **Options then Other Budgets then Create** and name the budget your 5-digit location number. Check the box **Copy Current Budget then OK**.

Note: If a budget has already been created, click “Options then “Other Budgets” highlight the existing budget, then click “Open.” Make whatever changes necessary, and then click “Options” and “Save budget.”

**CHURCHES**: Input the annual budget totals developed from the Financial Profile Print-Out by pressing <ENTER> after inputting the amounts for each category code number. The final totals should agree with the Financial Profile Print-Out projected budget column. (For your information, Quicken uses the terms “Inflows” and “Outflows” instead of the terms “Income” and “Expenses.” For Balance Sheet categories, Quicken uses the description “FROM” and “TO” to represent an “Inflow” or “Outflow” of cash from the checking account.)

e. Once all the data has been entered click **Options then Save Budget** to complete the budgeting input process.

f. To exit Quicken, click **File then Exit**. Go to step 8.
Quicken Versions 2003 and 2004 follow below:

a. Click **Cash Flow** then **Budget**. The budget input screen will appear. The Summary screen will be visible and may or may not contain information depending on each location's Quicken file, Figure 3:

![Figure 3](image)

b. Click the **Setup** tab Figure 4. To have Quicken start a budget based on current financial information in Quicken choose **Automatic**, or select **Manual** to input your own figures. Choose **Automatic** or **Manual** and click **Create Budget**. If choosing Automatic, the option appears to Name the budget. Choose the date range appropriate for the budget, then click OK. If Manual is chosen a screen asking for a name for the budget file will appear. Use the fiscal year as the file name for the budget.

![Figure 4](image)
c. Depending on which option was chosen, Manual or Automatic, the next screen will either show the numbers generated from the Automatic option or will show no numbers or category codes if the Manual option was chosen. Click **Choose categories...** then select **Mark All**, then click **OK**. **NOTE:** Remove the check mark from Show Category Groups at the bottom of the screen in Figure 5. **Figure 5:**

![Figure 5](image)

d. Enter the budget numbers into each category code. Enter the information either monthly, or yearly and have Quicken divide the total by twelve (12). Under **Method**, if left set to **Average amount**, the same amount will be entered in each month for that category code. If you select **Monthly detail**, enter different amounts in each month for that particular category code. If you change the Period to Yearly, Quicken will enter the same amount in each month. Click the **Apply** button when you completing the data entry for each category code.

e. Repeat step d. for each category code, both income and expenses.

f. When completed, click the **Options** button, click **Income/Expense View**, then **Save budget**. Select the **Summary** tab and in the top left hand corner of the budget input screen select **Print**. Select 123 (.PRN) Disk File and leave all other fields as they are, then click **OK**. See **Figure 6**.

![Figure 6](image)

g. Change the **Save in** box to **My Documents** and name the file your five (5) digit location number. Click **Save**. See **Figure 7** on next page.
4. Sending budget file to Financial Services:

   a. The new budget file does not have to be processed through ADH. Create an email message to Parishaccounting@diopitt.org and attach the above file to this message.

5. Re-entering the Budget Process:

   a. Select Register (category code 1001.01). Once in the register, click Banking then Budgeting.

   b. A budget screen will appear. Change the category codes that need adjusted. Once all the data has been entered, click Options then click Save Budget to complete the budgeting input process.

   c. To exit Quicken, click File then Exit.

6. Transmitting Budget Data to Diocese:

   a. Go to section 8.06 and follow the instructions for Sending Budget Data to Diocese.

**8.05 SENDING MONTHLY DATA TO THE DIOCESE BY MODEM, DISK OR EMAIL**

Perform the following steps to send the monthly financial data to the diocesan computer for processing.

**Part A: Sending from Quicken**

1. Select the checking account to be reported, ex. click checking account 1001.01. Remember that to change from Church to School files, or vice versa, click File, then Open and click Church or School file.

2. From the Check Register, press <CTRL> + <P>.
3. Enter the transactions dates. (Example: 01/01/1999 to 01/31/1999)

4. Click **Print Split Transactions**, then click **Print** button.

5. Click on the following: **ASCII Disk File - Portrait - All** then click **OK** button.

6. Change **Save in** to the **WADH** subdirectory, i.e. change the **Save in box** to the “C” drive, then select the folder named **WADH**, name the file your 7-digit location number (Example: 1110101).

7. Leave **Lines Per Page** at 0 and **Width** at 80 then click **Save** button.

8. Repeat steps 1 to 7 for all checking accounts (both Church & School, if applicable) on the accounting system.

9. Exit Quicken by clicking **File** and pointing to **Exit**.

**Part B: Processing and Transferring with Addhead for Windows**

1. Run Addhead for Windows by clicking the **ADH** icon on your desktop.

If this is the very first time Addhead for Windows has run, the monthly report number section account number 1110101 will appear, click on this field and enter all 7-digit account numbers that are sent to Financial Services. (Ex. 1110101, 1114101, 1119101, etc.)

2. Otherwise, a screen will appear with **Process Monthly Report, Yearly Budget Screen** and **Exit** buttons, as well as your monthly report account numbers listed.

3. Click, in the **Send processed files to:** box, the correct method of transferring data, **E-mail or HyperTerminal, Floppy drive or Old Addhead format**.


5. If **Floppy drive** is clicked, mail the diskette to: Financial Services/ Diocese of Pittsburgh/ 111 Blvd. of the Allies/ Pittsburgh, PA 15222. Exit by clicking **EXIT** button.

**8.06 Sending Budget Data to the Diocese by Modem, Disk or Email**

Perform the following steps to send the budget data to the diocesan computer for processing.

**Part A: Sending from Quicken**

1. Select the budget you wish to report. Be sure to select the current budget. Remember that to change from Church to School file, or vice versa, you must choose **File**, then **Open** and click on the correct file: Church, School or Cemetery.

2. From the Check Register of any of the accounts within the file, click **Planning** for Quicken 2003 or greater click **Cash Flow** then **Budget**.

3. Click **Budgeting my spending**, Quicken 2003 or greater click the **Set up** tab, click the current budget (usually named by fiscal year) and click **Open**.
4. The budget-input screen will appear. Click the **Options** button, click **Other Budgets**, point to the budget named your 5-digit location number, and then click **Open**. Click the **Options** button again and click **Display Months**. Quicken 2003 or greater users click the **Summary** tab.

5. Click **File**, then **Print budget**. Or press `<CTRL>++P` click **123 (.PRN) Disk file**, then click **OK**. Quicken 2003 or greater click the **Print** button in the top left hand corner of the budget screen, click **123 (.PRN) Disk file** then click **OK**.

6. Name the file your 5-digit location number and save the file in the **C:\WADH** folder (In the **Save in** box, click the **C** drive, then the **WADH** folder, then click **Save**. Repeat steps 1 to 6 for each budget file. Quicken 2003 or greater in the **Save in** box, click the **C** drive and name the file your 5-digit location number.

7. Exit Quicken by going to the **File** pull down menu and clicking **Exit**.

---

**Part B: Processing and Transferring with Addhead for Windows**

**NOTE:** Quicken 2003 or greater users can skip the following and email the file to the Financial Services Office. Addhead does not have to be used.

1. Click the **Addhead for Windows** icon.

2. The Addhead for Windows Screen will appear.

3. Click, in the **Send files to:** box, the preferred method of transferring data, e-mail or HyperTerminal, Floppy drive or Old Addhead format.

4. Click on the **Yearly Budget** button.

5. Click on the **Process Yearly Budget Accounts** button.

6. If the **Floppy drive** is clicked, mail the diskette to: Financial Services/ Diocese of Pittsburgh/ 111 Blvd. of the Allies/ Pittsburgh, PA 15222

7. Click **Close** then **Exit** to exit the Addhead for Windows program.

8. If choosing **e-mail** or **HyperTerminal**, after exiting the Addhead for Windows program, start your e-mail program and attach the file named your 5-digit location number, i.e. 12301YB.TXT, this file is located in the **C:\WADH\UL** folder.