

**DIOCESE OF GARY
PARISH
FINANCIAL REPORT**

August 2020

DIOCESE OF GARY

PARISH ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended June 30, 20__

Name of Parish _____

Parish Number _____

Parish City _____

Instructions and clarifications:

1. Schedule A is a **summary** of the funds that flowed “into” and “out of” the Parish during the fiscal year.
2. All checking accounts for the Church, such as an operating general checking account plus other checking accounts such as a mass stipend account, a payroll account, a building account that are used to record receipts and expenditures need to be added together and shown as “Cash Balance”.
3. The ending Cash Balance of all Checking accounts should agree to your ending Cash Balance shown on the annual report. Also, the general ledger cash balance should be reconciled to the respective bank account statements.
4. **New in fiscal year 2020, is the PPP loan proceeds. The PPP loan amount received needs to be shown as a Liability on page 2, line 5 of the Balance Sheet. If received prior to June 30, 2020, it needs to be categorized as an outside loan.** Next fiscal year 2021, we anticipate that all PPP loans will be converted to an “SBA Grant”. Further instructions on reporting the conversion to a

5. grant will be discussed in the coming months. But for the purposes of FYE 2020, if your Parish received a PPP Loan prior to June 30,2020, it would be considered a liability on this report.
6. **The PPP Loan also needs to be recorded on page 10, Schedule E, line 2. Entitled “Amounts borrowed this Fiscal Period”.** The Small Business Administration (SBA) is the lender of the PPP funds, however the Diocese of Gary in accordance with USCCB interpretations and Bishop McClory’s approval, allowed the one-time outside borrowing of these funds. Therefore, Schedule E has been adjusted accordingly to reflect this change. Since the PPP Loan forgiveness on the SBA Loan amount is pending and will not be determined until FYE 2021, no interest expense needs to be calculated at this time.
7. **Upon entering the borrowing information shown on page 10, Schedule E, the total shown on line 7. Needs to be also shown on page 1, Schedule A., line 3. “Funds borrowed this year.”** Please note, the PPP loan is **not** shown on Schedule C or Schedule D for fiscal year ended June 30, 2020.
8. For Parishes with schools that divided PPP loans between the Church and School, the same concept of recording the PPP loan as a liability needs to be followed by both entities.
9. **Many of our Parishes applied for and received the Center for Congregation – Technology grant in fiscal year ended June 30, 2020. Some Parishes received the Tech Grant money in June 2020, and some received the money in July 2020 and after. Please record the grant money in the proper fiscal year.** This amount is a grant and not a loan. The tech grant amount would be recorded on page 5, Schedule C, line 15 as a **Restricted Purpose amount**. All tech grant monies need to be used for the purpose agreed to by the Grantor. Grants recorded on the

Restricted Fund line, will not be subject to CSA or Quota calculations.

10. **Parishes receiving Diocesan Covid Recovery Grants and/or other outside grants, first need to determine WHEN the grant funds were received and record the grant funds in the appropriate fiscal year.** All Diocesan COVID Recovery grants were issued in July 2020 or thereafter. Therefore, these funds are to be recorded as Restricted Purpose funds, General ledger account series #4210. This amount is recorded on the Parish annual report on page 5, Schedule C, line 15. In the case of the Diocesan Covid Recovery grants, these amounts will be shown on next year's annual report. However, if your Church or School received another type of grant in FYE 2020, please record it as a Restricted Purpose fund.
11. **Clarification of the Parish Quota calculation for FYE 2020.** The calculation of your Parish Quota is the "total of ordinary income" shown on page 3 of the Annual Parish report, line 1. The total of ordinary income is multiplied by 10% to determine your Parish's annual quota amount. For Parishes that subsidy a school the multiplier used is 8%. The annual quota is divided by 12 to become your new monthly quota rate, effective July 1st.
12. Included in Ordinary income are the following collections: Sunday and Holyday; Christmas; Easter and Parish Extra Collections. Please use "Parish Extra Collections" to record small extra collections, i.e. altar flowers. Any larger, specific collection efforts such as for heating costs or maintenance of the building should be recorded in general ledger series #4190 (miscellaneous) or general ledger series #4730 (building & maintenance – under \$100,000).

13. Please note that “interest income” shown on page 3, Schedule C, line 2 represents the interest income that your Parish earned on the Diocesan Parish Savings account as well as any other interest-bearing checking account the Parish may have. Interest income is not included in the calculation of Parish Quota for FYE 2020, however since interest income earnings are funds received by the Parish (page 3, Schedule C, line 2), it is included in the total on page 5, Schedule C, line 19 and carried forward to page 1, Schedule A, line 2. If the interest income is not withdrawn from the Diocesan Savings but is retained in the savings account, the interest income kept on deposit in the Savings account needs to be recorded on page 10, Schedule F, line 3 which also carries forward to page 1, Schedule A, line 8.
14. For Parishes receiving “reimbursements” from other Parishes or the Diocese of Gary, central office, please record these amounts as “reimbursements” against expenses, preferably in a separate general ledger account number in close relationship to the particular general ledger expense series. Many priests have taken on additional duties spanning various Parishes or are assisting the Diocese of Gary, central office in a certain capacity. In these cases, a Parish paying the Pastor’s salary should record the full salary expense (thus producing one W2 for the priest) in general ledger account # 5021. Record the “reimbursement” from the other Parish(s) in general ledger account #5021-01. Thus, the reimbursement would show a credit balance against the main expense account. Likewise, the sister Parish records their portion of the expense for the Pastor’s salary in general ledger #5021, however, issues a vendor (accounts payable) check to the Parish issuing the Pastor’s

W2. The same accounting method would take place for other shared expenses such as fringe benefits or utilities, etc.

15. Clarification of the Parish traditional CSA Goal calculation.

The Parish Receipts shown on pages 3 - 4, Schedule C, line #1 through 12 are used in determining your next year's CSA Goal. Expenses related to Hall Lease/Rental; Fundraising; Cemetery; Religious Education; Building and certain miscellaneous expenses shown on pages 6 – 9, Schedule D are deducted from the respective receipts. School subsidies are also deducted. Your Parish net receipts are assigned a multiplier as compared to the total net receipts of all Parishes. The multiplier then is applied against the overall CSA goal for the year to determine the individual Parish goal. No Parish goal changes more than \$4,000 of their prior year goal.

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PARISH FINANCIAL REPORT

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DIOCBSE OF GARY
PARISH FINANCIAL REPORT

Schedule A — Cash Flow Summary

Financial Report for the year ending June 30, 20_____

Parish No. _____

Name of Church _____

City _____

1. **CASH BALANCE** Last Year End Report \$ _____

SOURCES OF FUNDS

2 Total Receipts (Page 5 - Schedule C - Line 19) \$ _____

3 Funds borrowed this year (Page 10 - Schedule E – Line4) \$ _____

4 includes PPP loan
Diocesan Deposits withdrawn this year
page 10 - Schedule F Line-5) \$ _____

5. **GROSS INCOME** (Lines 2 - 4) _____

USES OF FUNDS

6. Total Ordinary Expenditures Page 9 – Schedule D – Line 25 \$ _____

7. Payments on Debt this year (Page 10- SchE Line5A) \$ _____

8. Funds deposited with Diocese this year
(Page 10 - Schedule F – Line 4) \$ _____

9. Elementary School Subsidy
(From Appendix A - Summary Line B) \$ _____

10. **GROSS DISBURSEMENTS** \$ _____

11. **NET CHANGE IN CASH ACCOUNT**
Gross INCOME minus Disbursements
(Line 5 minus Line 10) \$ _____

12. Enter Cash Balance this report. (Agree to GL Cash at June 30 th) \$ _____

Schedule B — BALANCE SHEET

ASSETS

- 1. Cash Balance this report \$ _____
- 2. Diocesan Deposits (Page 10 - Schedule F - Line 6) _____
\$ _____
- 3. **TOTAL ASSETS** (Lines 1 and 2) \$ _____

LIABILITIES

- 4. Notes Payable to Diocese (Page 10 - Schedule E – Line 7) _____
- 5. Other Liabilities (Attach Detailed Description) includes PPP Loan _____
- 6. **TOTAL LIABILITIES** (Lines 4 and 5) \$ _____

Schedule C — PARISH RECEIPTS

1) **ORDINARY COLLECTIONS**

#4131 Sunday and Holyday\$ _____
#4132 Christmas.....\$ _____
#4133 Easter.....\$ _____
#4134 Parish Extra Collections.....\$ _____
#4130 TOTAL ORDINARY INCOME.....\$ _____

2) #4360 Interest Income.....\$ _____

3) #4140 Lease and Rental.....\$ _____

4) #4190 Miscellaneous Other.....\$ _____

~~5)~~ #4730 Building Fund (under \$100,000).....\$ _____

6) #4650 Cemetery\$ _____

7) #4290 Donations.....\$ _____

8) #4220 General Bequests.....\$ _____

9) #4440 Sale of Property.....\$ _____

10) #4170 Insurance Recoveries.....\$ _____

11) **RELIGIOUS EDUCATION/FORMATION RECEIPTS**

#4161 - Preschool/Elementary/High School Receipts\$ _____

#4162 - Adult Education\$ _____

#4160 TOTAL RELIGIOUS EDUCATION/FORMATION RECEIPTS.....\$ _____

(Line 12 - Fundraising Revenues — see next page)

Schedule C --- continued

12) FUNDRAISING REVENUES (Specify)

	Worship	Stewardship and Administration	Education	Peace and Social Justice	Parish Life	EVENT** Subtotal
\$	\$	\$	\$	\$	\$	\$
\$	\$	\$	\$	\$	\$	\$
\$	\$	\$	\$	\$	\$	\$
\$	\$	\$	\$	\$	\$	\$

#4880 TOTAL FUNDRAISING REVENUES..... \$

PLEASE NOTE: Lines 1 through 11 on previous page and the total of Line 12 are included in CSA formula calculations

**Columns have been provided to allow Parishes to budget and report financial operations by Parish Commission.

These columns are only for the parishes which will find such reporting useful and are not required of all parishes.

All Parishes must at least use the subtotal and total columns on the extreme right.

Schedule C — PARISH RECEIPTS

- 13) #4740 Capital Projects Exceeding \$100,000 and approved by the Bishop.....\$ _____
- 14) #4150 Catholic Services Appeal Rebates.....\$ _____
- 15) #4210 Restricted Purpose\$ _____
- 16) #4122 Northwest Indiana Catholic Subscriptions\$ _____
- 17) #4124 CSA Payments Collected by Parish.....\$ _____
- 18) Special Collections:
 - #4231 Latin American Collection \$ _____
 - #4232 Holy Childhood \$ _____
 - #4233 Eastern Europe..... \$ _____
 - #4234 Bishops' Relief Fund \$ _____
 - #4235 Rice Bowl..... \$ _____
 - #4236 Catholic Charities..... \$ _____
 - #4237 Missions/Propagation of the Faith..... \$ _____
 - #4238 Mission Co-Op Plan \$ _____
 - #4239 Home Missions \$ _____
 - #4240 Campaign for Human Development..... \$ _____
 - #4249 Other..... \$ _____
- #4230 TOTAL SPECIAL COLLECTIONS.....\$ _____
- 19) TOTAL RECEIPTS (Lines 1 through 18).....\$ _____

PLEASE NOTE: Lines 13 through 18 (all of page 5) are EXCLUDED from both Quota and CSA calculations

Schedule D — Expenditures**

1a) #5021 Clergy Services..... \$ _____

1b) #6100 Clergy Fringe Benefits..... \$ _____

	Worship	Stewardship and Administration	Education	Peace and Social Justice	Parish Life	Event** Subtotal
2) Salaries:						
#5022 — Lay Ministry Salaries	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
#5023 — Religious Ministry Salaries	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
#5024 — Administrative Salaries	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
#5025 — Maintenance/Custodial Housestaff Salaries	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
#5029 — Other Salaries	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

TOTAL SALARIES OTHER THAN CLERGY \$ _____

3) #6200 — Fringe Benefits	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
4) #7100 — Transportation	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
5) #7140 — Hall Lease and Rental	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
6) #7400 — Utilities	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
7) #8110 — Altar & Liturgical Supplies	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
8) #7600 — Maintenance & Repairs	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
9) #7110 — Food & Meals	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

****PLEASE NOTE:**
 Columns have been provided to allow Parishes to budget and report financial operations by Parish Commission. These columns are only for the use of parishes which will find such reporting useful and is not a requirement for all parishes. All parishes must use at least the total column on the extreme right.

Schedule B — Expenditures
Continued

	Worship	Stewardship and Administration	Education	Peace and Social Justice	Parish Life	Event Subtotal
10) Printing, Postage, Office Supplies (#8607 - #8609 - #7300 - #7200 - #8140 - #8662)	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
11) #8700 — Charitable Contributions	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
12) #8810 — Furnishings & Equipment	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
13) #8610 — Building & Property Insurance	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
14) #8880 — Fundraising Expenses (Specify)	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL FUNDRAISING EXPENSES	_____	_____	_____	_____	_____	_____
15) #8300 — Books and Supplies	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
16) #8212 — Payment of Northwest Indiana Subscriptions	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
17) #8213 — Quota Payment	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
18) #8214 — Remittance of CSA Pledge Payments Collected by Parish	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
19) #8630 — Cemetery Expenses	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

****PLEASE NOTE:**
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Schedule D — Expenditures Continued

	Worship	Stewardship and Administration	Education	Peace and Social Justice	Parish Life
20) Religious Education/Formation Expense					
#7011 - Preschool/Elementary/High School			\$ _____		
#7012 - Adult Education			\$ _____		
#7010 — Total Religious Education/Formation Expenses			\$ _____		TOTAL
21) #8800 — Capital Expenses	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
22) #8640 — Interest Expense	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
23) Remittance of Special Collections					
#8201 - Latin American Collection	\$ _____				\$ _____
#8202 - Holy Childhood	\$ _____				\$ _____
#8203 - Eastern Europe	\$ _____				\$ _____
#8204 - Bishops' Relief Fund	\$ _____				\$ _____
#8205 - Rice Bowl	\$ _____				\$ _____
#8206 - Catholic Charities	\$ _____				\$ _____
#8207 - Missions/Propagation of the Faith	\$ _____				\$ _____

****PLEASE NOTE:**
 Columns have been provided to allow Parishes to budget and report financial operations by Parish Commission. These columns are only for the use of parishes which will find such reporting useful and is not a requirement for all parishes. All parishes must use at least the total column on the extreme right.

	Worship	Stewardship and Administration	Education	Peace and Social Justice	Parish Life	TOTAL
#8208 - Mission Co-Op Plan	\$ _____	_____	_____	_____	_____	\$ _____
#8209 - Home Missions	\$ _____	_____	_____	_____	_____	\$ _____
#8210 - Campaign for Human Dev.	\$ _____	_____	_____	_____	_____	\$ _____
#8219 - Other	\$ _____	_____	_____	_____	_____	\$ _____
#8200 - Total Remittance of Special Collections	\$ _____	_____	_____	_____	_____	\$ _____
24) MISCELLANEOUS EXPENSES						
(#8641 - #8400 - #8642 - #8643 - #8510 - #7310 - #8644 - #8645 - #8660)	\$ _____	_____	\$ _____	\$ _____	\$ _____	\$ _____
25) TOTAL EXPENSES (Lines 1 - 24)	\$ _____	_____	\$ _____	\$ _____	\$ _____	\$ _____

****PLEASE NOTE:**

Columns have been provided to allow Parishes to budget and report financial operations by Parish Commission.

These columns are only for the use of parishes which will find such reporting useful and is not a requirement for all parishes

All parishes must use at least the total column on the extreme right.

Schedule E
FUNDS PAYABLE TO THE DIOCESE OF GARY
PLUS PPP LOAN

1. BALANCE PAYABLE TO DIOCESE OF GARY - LAST REPORT \$ _____

INCREASES:

2. Amounts Borrowed this Fiscal Period (incl PPP Loan) _____

3. Interest Charged on Account Balance
 During this Fiscal Period....., \$ _____

4. TOTAL INCREASES (Total of Lines 2 and 3) \$ _____

DECREASES:

5. Amounts Repaid on Account this Fiscal Period:

A. Principal... \$ _____

B. Interest..... \$ _____

6. TOTAL DECREASES (Total of Lines 5A and 5B) \$ _____

7. BALANCE PAYABLE TO DIOCESE OF GARY OR SBA THIS REPORT \$ _____
 **(Add lines 1 and 4 and subtract line 6)

THE BALANCE on Line 7 should agree with your Diocesan Loan account statement at JUNE 30th PLUS your SBA LOAN amount

Schedule F
FUNDS ON DEPOSIT WITH THE DIOCESE OF GARY

1. BALANCE ON DEPOSIT WITH DIOCESE OF GARY - LAST REPORT \$ _____

INCREASES:

2. Amounts Deposited with Diocese this Fiscal Period..... _____

3. Interest Added to Account this fiscal Period..... _____

4. TOTAL INCREASES \$ _____

DECREASES:

5. Amounts Withdrawn this Fiscal Period \$ _____

6. Balance on Deposit with Diocese of Gary - This Report \$ _____
 *(Add lines 1 and 4 and subtract line 5)

*THE BALANCE on Line 6 should agree with your Diocesan Savings Account Statement at June 30th

The year end parish financial statements were reviewed, discussed and approved by the Parish Pastoral Council when they met on _____ and by the Parish Finance Council when they met on _____. The parish financial summary report will be published in the parish bulletin on _____.

The Parish Finance Council met during the past fiscal year on the following dates:

--
--
--
--

The budget for the next fiscal year was approved on _____

Please find below the signatures of the members of the Parish Finance Council and at least five (5) members of the Parish Pastoral Council with indication of their professions.

Name:
Profession:

Name:
Profession:

Name:
Profession:

Name:
Profession:

Name:
Profession:

Name:
Profession:

Name:
Profession:

Name:
Profession:

Name:
Profession:

Name:
Profession:

Please include additional page(s) if required to list additional signatures of Parish Finance Council members and, at least five (5) Parish Pastoral Council members.

This report, to the best of my knowledge, accurately reflects the financial condition of _____ Parish of _____, Indiana as of _____.

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**APPENDIX A
ELEMENTARY SCHOOL FINANCIAL REPORT**

CASH FLOW SUMMARY

FINANCIAL REPORT for the year ending June 30, _____

NAME _____ **CITY** _____

SCHOOL CODE NUMBER _____ **ENROLLMENT (as of Mid-September)** _____

A. BEGINNING CASH BALANCE — School Account \$ _____

B. TOTAL PARISH DEPOSITS TO SCHOOL ACCOUNT \$ _____
*(Report Line "B" total to Parish Financial Report on Page 1
Schedule "A" — DISBURSEMENTS)*

C. TOTAL RECEIPTS FOR CURRENT FISCAL YEAR
(Page 3 — Line 18 minus line 15) \$ _____
TOTAL EXPENSES
(Page 5 — Line 34) \$ _____

SUBSIDY REQUIRED FROM PARISH
(Receipts LESS Expenses) \$ _____

D. NET CASH INCREASE (DECREASE) (Line B MINUS Line C) \$ _____

E. ENDING CASH BALANCE — School Account \$ _____
(Line "A" PLUS Line "D")
Line "E" should equal June 30 reconciled bank balance

BALANCE SHEET

ASSETS

- 1. Cash Balance This Report\$ _____
- 2. Diocesan Deposits.....\$ _____
- 3. Other Investments.....\$ _____

- Total Assets (Lines 1-3)..... \$ _____

LIABILITIES

- 5. Notes Payable to Diocese.....\$ _____
- 6. Other Liabilities (attach detailed description).....\$ _____

- Total Liabilities (Lines 5-6) \$ _____

COST PER STUDENT

TOTAL EXPENSES
(Page 5 — Line 34)..... \$ _____

LESS: Capital Improvements
(Page 5 — Line 27)..... \$ _____

NET EXPENSE..... \$ _____

COST PER STUDENT

Divide Net Expense by Enrollment..... \$ _____

**APPENDIX A
ELEMENTARY SCHOOL FINANCIAL REPORT**

SCHOOL REVENUES

DETAIL

1)	#4811 — TUITION		\$ _____
2)	Tuition Subsidy from Non-Host Parishes (List)		
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
	#4812 — TOTAL NON-HOST PARISHES SUBSIDY	\$	_____
3)	#4813 — Summer School Tuition	\$	_____
4)	#4814 — CSA Scholarships	\$	_____
5)	#4818 — Tuition — Other	\$	_____
	#4810 — Grand Total of Tuition & Subsidy Support (Lines 1 — 5)	\$	_____
6)	#4820 — Revenues from Resale of Books & Supplies	\$	_____
7)	#4830 — Registration and Other Fees	\$	_____
8)	#4840 — Transportation Income	\$	_____
9)	#4850 — Food Services Income	\$	_____
10)	#4860 — Rental and Lease Income	\$	_____
11)	#4870 — Government and Grant Assistance	\$	_____
12)	#4880 — Fundraising Revenues	\$	_____
13)	#4380 — Interest Income	\$	_____
14)	#4210 — Athletic Program Income	\$	_____
15)	#4020 — Host Parish Subsidy	\$	_____
16)	#4030 — Diocesan Subsidy	\$	_____
17)	#4890 — Miscellaneous Income	\$	_____
18)	TOTAL REVENUES (Add Lines 1 through 17)	\$	_____

**APPENDIX A
ELEMENTARY SCHOOL FINANCIAL REPORT**

SCHOOL EXPENDITURES

DETAIL

19) EDUCATIONAL STAFF SALARIES		
#5021 — Teachers — RELIGIOUS	\$	_____
#5022 — Teachers — LAY	\$	_____
#5023 — Teachers — SUBSTITUTE	\$	_____
#5024 — Aides & Special Instructors	\$	_____
TOTAL EDUCATIONAL STAFF SALARIES	\$	_____
20) OPERATIONAL STAFF SALARIES		
#5025 — Administrative	\$	_____
#5026 — Maintenance	\$	_____
#5027 — Custodial	\$	_____
#5028 — Clerical	\$	_____
#5029 — Other	\$	_____
TOTAL OPERATIONAL STAFF SALARIES	\$	_____
21) FRINGE BENEFITS		
#6100 — Employer F.I.C.A. - Soc. Sec.	\$	_____
#6101 — Employer F.I.C.A. - Medicare	\$	_____
#6020 — Health Insurance	\$	_____
#6010 — Pension — RELIGIOUS	\$	_____
#6011 — Pension — LAY	\$	_____
#6040 — Unemployment Compensation	\$	_____
#6050 — Professional Growth	\$	_____
#6060 — Other Fringe Benefits	\$	_____
TOTAL FRINGE BENEFITS	\$	_____
22) #7100 — Transportation Expenses	\$	_____
23) UTILITIES		
#7401 — Telephone	\$	_____
#7402 — Heating Fuel	\$	_____
#7403 — Electricity	\$	_____
#7404 — Water and Sewage	\$	_____
#7405 — Scavenger Services	\$	_____
#7400 — TOTAL UTILITIES	\$	_____

- 24) #8300 — Books and Supplies Expense \$ _____
- 25) #8600 — School Equipment \$ _____
- 26) #7600 — Maintenance and Repairs \$ _____
- 27) #8803 — Capital Improvements \$ _____
- 28) #7000 — Food Services Expense \$ _____
- 29) #8610 — Building and Property Expense \$ _____

30) MISCELLANEOUS PRINTING - POSTAGE AND OFFICE

- #8609 — Office Equipment
 - Supplies and Maintenance \$ _____
- #8607 — Office Equipment — PURCHASE \$ _____
- #7300 — Printing \$ _____
- #7200 — Postage \$ _____
- #8140 — Office Supplies \$ _____
- #7500 — Answering Service \$ _____
- #7011 — Courier Services \$ _____
- #8662 — Other \$ _____

TOTAL Miscellaneous Printing,
Postage & Office \$ _____

- 31) #8880 — Fundraising Expense \$ _____
- 32) #8210 — Athletic Program Expense \$ _____

33) MISCELLANEOUS EXPENSES

- #8641 — Conferences & Conventions \$ _____
- #8400 — Dues & Subscriptions \$ _____
- #8642 — Entertainment \$ _____
- #8510 — Meetings & Speakers \$ _____
- #7310 — Public Relations & Advertising \$ _____
- #7010 — Professional Service Fees \$ _____
- #8643 — Field Trips \$ _____
- #8630 — Student Casualty Insurance \$ _____
- #8651 — Bank Charges \$ _____
- #8652 — Bad Debt Expense \$ _____
- #8660 — Other \$ _____

TOTAL MISCELLANEOUS EXPENSES \$ _____

- 34) TOTAL EXPENSES (Lines 19 through 33) \$ _____

TOTAL SURPLUS (DEFICIT) (Line 18 LESS Line 34) \$ _____