



*Catholic Diocese
of Cleveland*

Financial Statements

Parish

*Parish Financial
Operations Handbook*



CATHOLIC DIOCESE OF CLEVELAND



_____ Parish
 Address _____
 City _____
 Computer Control No. _____

SUMMARY OF PARISH RECEIPTS AND DISBURSMENTS

Fiscal Year Ended June 30, _____

LINE
NO.

13	Operating Receipts	\$ _____
	Less Operating Disbursements:	
30	Administration	\$ _____
38	Celebrating	_____
45	Caring	_____
57	Teaching (Excluding Elementary School)	_____
64	Evangelizing	_____
71	Participating	_____
83	Plant Operation	_____
86	Other Operating Disbursements	_____
87	Total Operating Disbursements	\$ _____
	Excess Operating Receipts / (Disbursements)	\$ _____
19	Add Extraordinary Receipts	\$ _____
	Sub-total	\$ _____
	Less Extraordinary Disbursements:	
93	Capital Disbursements	\$ _____
100	Other Extraordinary Disbursements	_____
	Excess/(Decrease) of Receipts Over Disbursements for Fiscal Year	\$ _____



Parish



PARISH RECEIPTS
Fiscal Year Ended June 30, _____

CONT. LINE
ACCT. NO.

OPERATING RECEIPTS

1001	1	Offertory Collections	\$	_____
1002	2	Other Collections		_____
1004	3	Bequests, Donations and Restricted Funds		_____
1005	4	Contributions from Parish Organizations		_____
1006	5	Income from Parish Programs		_____
1007	6	Income from Teaching Activities		_____
1008	7	Net Bingo Proceeds		_____
1009	8	Net Fund-Raising Income - Schedule A		_____
1010	9	Investment Income		_____
1011	10	Rental Receipts		_____
1012	11	Endowment Income		_____
1013	12	Miscellaneous Receipts		_____
	13	Total Operating Receipts	\$	_____

EXTRAORDINARY RECEIPTS

1101	14	Diocesan Subsidies	\$	_____
1102	15	Receipts from Sale of Property		_____
1103	16	Receipts from Insurance Claims		_____
1106	17	Diocese Designated Collections Received		_____
1109	18	Other Extraordinary Receipts		_____
	19	Total Extraordinary Receipts	\$	_____
	20	Total Parish Receipts	\$	_____



PARISH DISBURSEMENTS
Fiscal Year Ended June 30, _____

CONT. LINE
ACCT. NO.

OPERATING DISBURSEMENTS

ADMINISTRATION

2001	Salaries and Other Compensation:	
21	Priests and Deacons	\$ _____
22	Religious and Lay	_____
2002	23 Payroll Taxes and Fringe Benefits	_____
2003	24 General Administrative Expenses	_____
2004	25 Rectory Food and Household Supplies	_____
2005	26 Staff Development and Training	_____
2006	27 Publications and Periodicals	_____
2007	28 Interest Expense	_____
2015	29 Miscellaneous Expenses	_____
30	Total Administrative Expenses	\$ _____

CELEBRATING

2101	Salaries and Other Compensation:	
31	Priests and Deacons	\$ _____
32	Religious and Lay	_____
2102	33 Payroll Taxes and Fringe Benefits	_____
2103	34 Altar, Sanctuary and Liturgy	_____
2104	35 Spiritual Growth Activities	_____
2105	36 Staff and Parishioner Training	_____
2115	37 Miscellaneous Expenses	_____
38	Total Celebrating Expenses	\$ _____

CARING

2201	39 Salaries and Other Compensation	\$ _____
2202	40 Payroll Taxes and Fringe Benefits	_____
2203	41 Christian Service Programs	_____
2205	42 Staff Development and Training	_____
2206	43 Administrative Expenses	_____
2215	44 Miscellaneous Expenses	_____
45	Total Caring Expenses	\$ _____



PARISH DISBURSEMENTS
Fiscal Year Ended June 30, _____

CONT. LINE
ACCT. NO.

OPERATING DISBURSEMENTS

TEACHING (EXCLUDING ELEMENTARY SCHOOL)

2301	46	Salaries and Other Compensation	\$	_____
2302	47	Payroll Taxes and Fringe Benefits		_____
2303	48	PSR Instructional Expenses (K-12)		_____
2304	49	Other Teaching Programs		_____
2305	50	Staff Development and Training		_____
2306	51	Administrative Expenses		_____
2307	52	Volunteer Recognition Expenses		_____
2308	53	Teacher Certification Training		_____
2309	54	REO Assessment Fees		_____
2310	55	Memberships and Subscriptions		_____
2315	56	Miscellaneous Expenses		_____
	57	Total Teaching Expenses	\$	_____

EVANGELIZING

2401	58	Salaries and Other Compensation	\$	_____
2402	59	Payroll Taxes and Fringe Benefits		_____
2403	60	Evangelization Programs		_____
2405	61	Staff Development and Training		_____
2406	62	Administrative Expenses		_____
2415	63	Miscellaneous Expenses		_____
	64	Total Evangelizing Expenses	\$	_____

PARTICIPATING

2501	65	Salaries and Other Compensation	\$	_____
2502	66	Payroll Taxes and Fringe Benefits		_____
2503	67	Participating Activities		_____
2505	68	Staff Development and Training		_____
2506	69	Administrative Expenses		_____
2515	70	Miscellaneous Expenses		_____
	71	Total Participating Expenses	\$	_____



PARISH DISBURSEMENTS
Fiscal Year Ended June 30, _____

CONT. LINE
ACCT. NO.

OPERATING DISBURSEMENTS

PLANT OPERATION

2601	72	Salaries and Other Compensation	\$ _____
2602	73	Payroll Taxes and Fringe Benefits	_____
2607	74	Contracted Services	_____
2608	75	Utilities	_____
2609	76	Plant Operation Supplies	_____
2610	77	Rental of Facilities and Equipment	_____
2611	78	Replacement of Equipment	_____
2612	79	Property and Casualty Insurance	_____
2613	80	Vehicle Expenses	_____
2614	81	Property Taxes	_____
2615	82	Miscellaneous Expenses	_____
	83	Total Plant Operation Expenses	\$ _____

OTHER OPERATING DISBURSEMENTS

2704	84	Diocese Assessments	\$ _____
2705	85	Payments Made to Other Schools	_____
	86	Total Other Operating Disbursements	\$ _____
	87	Total Parish Operating Disbursements	\$ _____



PARISH DISBURSEMENTS
Fiscal Year Ended June 30, _____

CONT. LINE
ACCT. NO.

EXTRAORDINARY DISBURSEMENTS

CAPITAL DISBURSEMENTS

3001	88	Land	\$	_____
3002	89	Land Improvements		_____
3003	90	Buildings and Additions		_____
3004	91	Building Remodeling, Improvements and Major Repairs		_____
3005	92	Vehicles, Equipment and Furniture		_____
	93	Total Capital Disbursements	\$	_____

OTHER EXTRAORDINARY DISBURSEMENTS

3105	94	Insurance Settlements Expenses	\$	_____
3107	95	Designated Collections Remitted to the Diocese		_____
3108	96	Intra-parish Transfers		_____
3109	97	Removal of Underground Tanks		_____
3110	98	Removal of Asbestos		_____
3111	99	Miscellaneous Extraordinary Disbursements		_____
	100	Total Other Extraordinary Disbursements	\$	_____
	101	Total Extraordinary Disbursements	\$	_____
	102	Total Parish Disbursements	\$	=====



_____ Parish



PARISH FUND-RAISING ACTIVITIES RECEIPTS AND EXPENSES

June 30, _____

SCHEDULE A

	RECEIPTS (1009)	EXPENSES (2706)	NET
Bazaars and Festivals	\$ _____	\$ _____	\$ _____
Raffles	_____	_____	_____
Building Fund-Raising Activities	_____	_____	_____
Debt-Reduction Drives	_____	_____	_____
Other Activities (Describe):	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Totals	\$ _____	\$ _____	
Net Fund-Raising Income - to line 8			\$ _____