



*Catholic Diocese
of Cleveland*

**Financial Statements
Elementary School**

*Parish Financial
Operations Handbook*



CATHOLIC DIOCESE OF CLEVELAND



_____ Parish
 Address _____
 City _____
 Computer Control No. _____

SUMMARY OF ELEMENTARY SCHOOL RECEIPTS AND DISBURSMENTS

Fiscal Year Ended June 30, _____

LINE NO.

14	Operating Receipts	\$ _____
	Less Operating Disbursements:	
33	Administration	\$ _____
39	Instructional	_____
44	Library	_____
50	Student Services	_____
55	School-Sponsored Food Programs	_____
59	Student Transportation	_____
71	Plant Operation	_____
84	Faculty Residence	_____
85	Total Operating Disbursements	\$ _____
	Excess Operating Receipts (Disbursements)	\$ _____
20	Add Extraordinary Receipts	\$ _____
	Sub-total	\$ _____
	Less Extraordinary Disbursements:	
92	Capital Disbursements	\$ _____
97	Other Extraordinary Disbursements	_____
	Excess/(Decrease) of Receipts Over Disbursements for Fiscal Year	\$ _____



Parish

ELEMENTARY SCHOOL RECEIPTS



Fiscal Year Ended June 30, _____

CONT. LINE
ACCT. NO.

OPERATING RECEIPTS

4001	1	Tuition	\$	_____
4002	2	Registration and Other Fees		_____
4003	3	Bequests, Donations and Restricted Funds		_____
4004	4	Government Assistance		_____
4005	5	School-sponsored Food Programs		_____
4006	6	Latch-key - Net Receipts - Schedule B		_____
4007	7	Preschool - Net Receipts - Schedule C		_____
4008	8	Student Services Receipts		_____
4009	9	Fund-raising - Net Income - Schedule D		_____
4010	10	Investment Income		_____
4011	11	Rental Receipts		_____
4012	12	Endowment Income		_____
4013	13	Other Operating Income		_____
	14	Total Operating Receipts	\$	_____

EXTRAORDINARY RECEIPTS

4101	15	Payments from Parish	\$	_____
4102	16	Diocesan Subsidies		_____
4103	17	Receipts from Sale of Property		_____
4104	18	Receipts from Insurance Claims		_____
4109	19	Other Extraordinary Receipts		_____
	20	Total Extraordinary Receipts	\$	_____
	21	Total Elementary School Receipts	\$	_____



Parish

ELEMENTARY SCHOOL DISBURSEMENTS



Fiscal Year Ended June 30, _____

CONT. LINE
ACCT. NO.

OPERATING DISBURSEMENTS

ADMINISTRATION

5001	22	Salaries and Other Compensation	\$	_____
5002	23	Payroll Taxes and Fringe Benefits		_____
5003	24	General Administrative Expenses		_____
5004	25	OCE Administrative Fees		_____
5005	26	Bad Debts		_____
5006	27	Memberships and Subscriptions		_____
5007	28	Workshops, In-service and Meetings		_____
5008	29	Faculty Expenses		_____
5009	30	Public Relations		_____
5010	31	Gifts and Donations		_____
5015	32	Miscellaneous Expenses		_____
	33	Total Administrative Expenses	\$	_____

INSTRUCTIONAL

5101	34	Salaries and Other Compensation	\$	_____
5102	35	Payroll Taxes and Fringe Benefits		_____
5103	36	Instructional Expenses		_____
5104	37	Replacement of Instructional Equipment		_____
5105	38	Instructional Contracted Services		_____
	39	Total Instructional Expenses	\$	_____

LIBRARY

5201	40	Salaries and Other Compensation	\$	_____
5202	41	Payroll Taxes and Fringe Benefits		_____
5203	42	Library Expenses		_____
5204	43	Audio/Visual Expenses		_____
	44	Total Library Expenses	\$	_____



Parish

ELEMENTARY SCHOOL DISBURSEMENTS



Fiscal Year Ended June 30, _____

CONT. LINE
ACCT. NO.

OPERATING DISBURSEMENTS

STUDENT SERVICES

5301	45	Salaries and Other Compensation	\$	_____
5302	46	Payroll Taxes and Fringe Benefits		_____
5303	47	Extracurricular Expenses		_____
5304	48	Health Service Expenses		_____
5315	49	Miscellaneous Expenses		_____
	50	Total Student Services Expenses	\$	_____

SCHOOL-SPONSORED FOOD PROGRAMS

5401	51	Salaries and Other Compensation	\$	_____
5402	52	Payroll Taxes and Fringe Benefits		_____
5403	53	Food Costs		_____
5404	54	Other Food Program Expenses		_____
	55	Total School-Sponsored Food Program Expenses	\$	_____

STUDENT TRANSPORTATION

5501	56	Salaries and Other Compensation	\$	_____
5502	57	Payroll Taxes and Fringe Benefits		_____
5504	58	Other Student Transportation Expenses		_____
	59	Total Student Transportation Expenses	\$	_____

PLANT OPERATION

5801	60	Salaries and Other Compensation	\$	_____
5802	61	Payroll Taxes and Fringe Benefits		_____
5807	62	Contracted Services		_____
5808	63	Utilities		_____
5809	64	Plant Operation Supplies		_____
5810	65	Rental of Facilities and Equipment		_____
5811	66	Replacement of Equipment		_____
5812	67	Property and Casualty Insurance		_____
5813	68	School Vehicle Expenses		_____
5814	69	Property Taxes		_____
5815	70	Miscellaneous Expenses		_____
	71	Total Plant Operation Expenses	\$	_____



Parish

ELEMENTARY SCHOOL DISBURSEMENTS



Fiscal Year Ended June 30, _____

CONT. LINE
ACCT. NO.

OPERATING DISBURSEMENTS

FACULTY RESIDENCE

5901	72	Salaries and Other Compensation	\$	_____
5902	73	Payroll Taxes and Fringe Benefits		_____
5906	74	Telephone		_____
5907	75	Contracted Services		_____
5908	76	Utilities		_____
5909	77	Faculty Residence Supplies		_____
5910	78	Rent Expense		_____
5911	79	Furniture and Equipment Replacement		_____
5912	80	Property and Casualty Insurance		_____
5913	81	Faculty Vehicle Expenses		_____
5914	82	Property Taxes		_____
5915	83	Miscellaneous Expenses		_____
	84	Total Faculty Residence Expenses	\$	_____
	85	Total Operating Disbursements	\$	_____

EXTRAORDINARY DISBURSEMENTS

CAPITAL DISBURSEMENTS

6001	86	Land	\$	_____
6002	87	Land Improvements		_____
6003	88	Buildings and Additions		_____
6004	89	Building Remodeling, Improvements and Major Repairs		_____
6005	90	Vehicles, Equipment and Furniture		_____
6006	91	Faculty Residence		_____
	92	Total Capital Disbursements	\$	_____

OTHER EXTRAORDINARY DISBURSEMENTS

6105	93	Insurance Settlements Expenses	\$	_____
6109	94	Removal of Underground Tanks		_____
6110	95	Removal of Asbestos		_____
6111	96	Miscellaneous Extraordinary Disbursements		_____
	97	Total Other Extraordinary Disbursements	\$	_____
	98	Total Extraordinary Disbursements	\$	_____
	99	Total Elementary School Disbursements	\$	_____



_____ Parish



LATCH-KEY PROGRAM RECEIPTS AND DISBURSEMENTS

Fiscal Year Ended June 30, _____

SCHEDULE B

CONT.
ACCT.

4006	Latch-Key Program Receipts	\$	
	Less Disbursements:		
5601	Salaries and Other Compensation	\$	
5602	Payroll Taxes and Fringe Benefits		
5603	Other Program Expenses		
	Total Disbursements	\$	
	Net Latch-Key Program Receipts - to Line 6	\$	



Parish



**PRE-SCHOOL PROGRAM
RECEIPTS AND EXPENSES**
Fiscal Year Ended June 30, _____

SCHEDULE C

**CONT.
ACCT.**

4007	Pre-School Program Receipts	\$	
	Less Disbursements:		
5701	Salaries and Other Compensation	\$	
5702	Payroll Taxes and Fringe Benefits		
5703	Other Pre-School Expenses		
	Total Disbursements	\$	
	Net Pre-School Program Receipts - to Line 7	\$	



_____ Parish



ELEMENTARY SCHOOL FUND-RAISING ACTIVITIES RECEIPTS AND EXPENSES

June 30, _____

SCHEDULE D

	RECEIPTS (4009)	EXPENSES (4009)	NET Income
Candy Sales	\$ _____	\$ _____	\$ _____
Magazine Subscription Sales	_____	_____	_____
Raffle Sales	_____	_____	_____
Bingo	_____	_____	_____
Other Activities (Describe):			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Totals	\$ <u>_____</u>	\$ <u>_____</u>	
Net Income From Fund-Raising - to line 9			\$ <u>_____</u>