

DIOCESE OF ALTOONA-JOHNSTOWN PARISH REPORT ACCOUNT DESCRIPTIONS
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RECEIPTS

REGULAR RECEIPTS

Regular Offertory Collection	Record all regular Sunday, weekday, holy day, Christmas & Easter collections from offertory envelopes and loose money.
Special Collections	Record collections for Parish needs (not Diocesan collections). Examples: collections for fuel, school, etc.
Perquisites	Record donations for performing sacraments.
Ordinary Donations	Record minor donations under \$1,000, outside of offertory collections, received from individuals or any organization including parish societies or organizations.
Votive Candle Income	Record income from the sale and/or lighting of votive candles.
Votive Candle Expense	Contra account to Votive Candle Income. Record the expense of Votive Candles purchased for resale. This amount can not exceed Votive Candle Income. Any excess over income should be entered on Votive Candle Expense on page 3 of the Annual report.
Misc. Regular Receipts	Record income that is not covered in any of the regular receipts accounts listed above.

AUXILIARY RECEIPTS

Collections from Other Services Income	Record income from other services provided. Examples: Youth Group activities, Evangelization activities, parish sponsored bus trips, sales of religious books or articles, etc.
Collections from Other Services Expense	Contra account to Other Services Income. Record the related expenses for the activities listed above. This amount can not exceed Collections from Other Services Income. Any excess over income should be entered on Other Services Expense under the Parish expenses on page 3 of the Annual report.

Fundraising Income (Net of Expenses)	Record income from festivals, entertainments, bazaars, raffles, bingo, etc. that supports the parish only. This money, if kept in a separate activity account, is transferred to the operating account after paying for fundraising expenses. Expenses, other than fundraising, should not be paid out of the activity account. The income must first be transferred to the operating account and then paid from there.
Investment Income Received	Record interest from the parish operating checking, savings (if applicable), Mutual Aid Plan interest, and Foundation income received.
Rental Income	Record income from renting parish property such as the rental of the parish hall.
Other Auxiliary Receipts	Record income that is not covered in any of the auxiliary receipts accounts listed above.

EXTRAORDINARY RECEIPTS

Parish Campaigns or Drives	Record income that is received from any collections for major projects of a parish. Examples: church renovations, new windows, debt reduction (other than Diocesan approved Capital Campaign Receipts).
Extraordinary Donations and Bequests	Record income given to the Parish from wills or estates plus any donations over \$1,000 from any individual or organization, including, parish societies and/or organizations.
Other Extraordinary Receipts	Record income that is not covered in any of the extraordinary receipt accounts listed above.

NON-ASSESSED RECEIPTS

Sale of Property	Record the proceeds from the sale of any parish property including land, buildings, furniture, etc.
Catholic Register Subscriptions	Record money collected towards The Catholic Register.
Mutual Aid Plan Withdrawals	Record withdrawals from the Mutual Aid Plan.
Loan Proceeds	Record loan proceeds from the Mutual Aid Plan or from other sources.

Diocesan Approved Capital Campaign Receipts	Record capital campaign receipts approved by the Diocese. These receipts will be tied to collections to help pay for contractor costs or for payments towards the Mutual Aid Plan loan.
Parish Share of Annual Catholic Appeal	Record amounts received in excess of the parish goal set by the Diocese.
Non-Parish Share of Annual Catholic Appeal	Record amounts collected toward the appeal goal for remittance to the Diocese.
Mass Stipend Transfer Amounts	If a separate stipend account is maintained, record amounts transferred from the mass stipend account to the operating account when the masses are said.
Other Non-Taxable Receipts	Record any reimbursements or refunds such as property or casualty loss reimbursements.
Transfers from Other Accounts	Certificates of Deposit or other investments cashed in from sources outside the Mutual Aid Plan.
Diocesan and Other Special Collections	Separately record all Diocesan collections and other special collection receipts for the benefit of outside organizations. Special collections would include collections taken for the food bank or St. Vincent de Paul Society and paid directly to these groups.

EXPENDITURES
ORDINARY EXPENDITURES

PARISH

Salaries of Resident Clergy	Record salaries for the pastor and parochial vicar(s) only.
Extra Services of Clergy	Record stipends given for weekend help, parish missions, or special occasions when a stipend is given to a visiting priest. Also, if applicable, payments provided to a Deacon for services.
Priest Medical/Retirement Costs	Record payments made towards the medical and retirement costs of resident clergy.
Lay Salaries	Record gross salaries for parish employees only.

Sanctuary and Sacristy Expenditures	Record expenses for all supplies used in the church for mass: candles, wine, vestments, hymnals, missalettes, etc.
Ordinary Repairs	Record all general maintenance and repairs that cost under \$25,000 per event.
Votive Candle Expense	Record only the cost of votive candles purchased for resale that exceeds the income from Votive Candles on page 2 of the Annual Report.
Other Services Expense	Record only the cost of Other Services expenses that exceeds the income from Collections from Other Services on page 2 of the Annual Report.
Missions and Novenas	Record all costs associated with Missions and Novenas.
Magazines, Literature, etc.	Record all costs for materials distributed for parishioner use.
Other Incidental Expenses	Record any expense that does not fit into one of the above parish expense accounts.

RECTORY

Lay Salaries	Record gross salaries for rectory employees only.
Cost of Provisions	Record the cost of food for all clergy who reside in the rectory and other minor maintenance supplies such as cleaning supplies, soap, detergent, etc..
Furnishings	Record the cost of furnishings or equipment of a minor nature purchased for use in the rectory.
Ordinary Repairs	Record all general maintenance and repairs that cost under \$25,000 per event.
Telephone & Office Expenses	Record phone expense cable, internet access costs and normal office supplies used for the rectory.
Retreats\Clergy Conferences\Education	Record costs associated with clergy retreats and conferences, plus any continuing education for the priests.
Other Incidental Expenses	Record any expense that does not fit into one of the above rectory expense accounts.

ALL OTHER SEPARATE BUILDINGS
(Convent, Social Halls, etc.)

Religious Salaries	Record the gross stipend expense of religious community member(s) in all other buildings.
Lay Salaries	Record gross salaries of other building employees only.
Ordinary Repairs	Record all general maintenance and repairs that cost under \$25,000 per event.
Transportation	Record the cost of transportation supplied by the parish to members of the other buildings.
Telephone & Office Expense	Record phone expense, cable, internet access costs and normal office supplies used for the other buildings.
Other Incidental Expenses	Record any expense that does not fit into one of the above other building expenses

RELIGIOUS EDUCATION EXPENSES

Religious Salaries	Record the gross stipend expense of a religious community member involved in religious education.
Lay Salaries	Record gross salaries for religious education employees only.
Lay Payroll Taxes and Benefits	Record employer share of FICA and Medicare taxes plus employee hospitalization, life and disability, unemployment, and pension expense for religious education employees only.
Transportation	Record the cost of transportation supplied by the parish related to religious education.
Telephone & Office Expense	Record phone expense cable, internet access costs and normal office supplies used for religious education.
Books and Supplies	Record materials provided to students.
Other Incidental Expenses	Record any expense that does not fit into one of the above religious education expense accounts.

GENERAL EXPENSES

Utilities	Record the expenses for gas, water, electric, coal, sewage, etc, except for telephone expense.
Taxes-Real Estate	Record real estate taxes paid on the rectory and any other taxable parish property.
Lay Payroll Taxes and Benefits	Record employer share of FICA and Medicare taxes plus employee hospitalization, life and disability, unemployment, and pension expense for all parish employees except for religious education employees.
Insurance-Property, Liability, Auto and Workman's Compensation	Record the cost of parish insurance premiums that is paid by the parish.

DIOCESAN ASSESSMENTS

Cathedraticum Assessment	Record the cost billed by the Diocesan Finance Office that is paid by the parish plus interest on past due assessments if applicable.
Education Evangelization Assessment	Record the cost billed by the Diocesan Finance Office that is paid by the parish plus interest on past due assessments if applicable.

EXTRAORDINARY EXPENSES

Parish Subsidy to Parochial School (For parishes with no school)	Record tuition subsidy to the school(s).
Parish Subsidy for School Expenses (For parishes with a school)	Record school subsidy paid by the parish.
Purchase of Property & Real Estate	Record all costs for additional property or building purchases.
Construction Costs	Record all costs attributable to the construction of an addition or a new building.
Extraordinary Furnishings	Record all major expenses due to extraordinary purchases of furniture or equipment for use except for the school.

Extraordinary Repairs and Improvements	Record all major expenses due to extraordinary repairs to parish buildings except for the school that are over \$25,000. A Petition for Expenditure is required for these types of improvements.
Catholic Register Subscriptions	Record the cost of Catholic Register subscriptions billed by the Register office that is paid by the parish.
Debt – MAP Principal & Interest	Record principal and interest payments made on parish debt with the Mutual Aid Plan.
Debt –Other Principal & Interest	Record principal and interest payments made on parish debt other than the Mutual Aid Plan.
Mutual Aid Plan Deposits	Record all deposits made to the Mutual Aid Plan.
Foundation Deposits	Record all deposits made to the Roman Catholic Foundation of the Diocese of Altoona-Johnstown
Deposits to Savings and Other Accounts	Record deposits made to other savings or investment accounts other than the Mutual Aid Plan.
Diocesan and Other Special Collections	Record all Diocesan and other special collections remitted to the Diocese or outside organizations. Collections should be remitted within one month after the collection date.
Annual Catholic Appeal Remittances	Record amounts remitted to the Diocese towards the Annual Appeal.