

DIOCESE OF ALTOONA-JOHNSTOWN ELEMENTARY SCHOOL REPORT ACCOUNT DESCRIPTIONS

RECEIPTS

Parish Subsidy	Record subsidy received directly from the parish.
Subsidy from Other Parishes (Please list each parish)	Record subsidy received from other parishes.
Student Tuition	Record current year tuition received for all students.
Delinquent Tuition	Record previous school year(s) tuition received for all students.
Scholarship, Grants & Endowments	Record tuition assistance received from Diocesan Education Grants, Second Century Grants and any other scholarship or endowment monies received from the Foundation, individuals, or other organizations.
Fundraising by Parent Organizations (Net of Expenses)	Record monies received from fundraisers sponsored by parent organizations.
Fundraising by School (Net of Expenses)	Record monies received from fundraisers sponsored by the school.
Donations and Bequests	Record gifts from any parish organization, outside organization, or individuals for the benefit of the school except for scholarships, grants, or endowments.
Athletic Programs	Record monies received that are designated for the school's athletic programs.
Rental Income	Record fees received from other organizations for classroom use. Use of the school hall or cafeteria for any other use must be reported as parish income.
Investment Income Received	Record interest from the parish operating checking, savings (if applicable), Mutual Aid Plan interest and Foundation income received.
Sale of Supplies	Record amounts received for the sale of school supplies to students and the sale of old supplies, furniture and equipment.

E-Rate Receipts	Record amounts received back from the government for phone and the internet.
Special Collections	Record the collection proceeds taken up for the benefit of any outside organization such as the Holy Childhood collection.
Miscellaneous Income	Record any income that is not covered in any of the above receipt accounts.

EXPENDITURES

Office and Administrative

Lay Salaries	Record gross salaries for office and administrative employees only.
Lay Payroll Taxes and Benefits	Record employer share of FICA and Medicare taxes plus employee hospitalization, life and disability, unemployment, and pension expenses for all employees except food service.
Religious Stipends and Compensation	Record the total stipend expense paid for a religious community member including housing and auto allowances if applicable.
Telephone Expense	Record the total telephone expense for the school including cell phones and pager costs.
Contracted Administrative Costs	Record cost of administrative functions performed by a third party, such as bookkeeping and payroll services.
Materials and Supplies	Record supplies used in the operation of the school office, such as copier expenses, postage, printed forms, books, and subscriptions.
Special Collection Remittances	Record the remittances of any collection taken up for the benefit of any outside organization such as the Holy Childhood collection.
Other Administrative Expense	Record any expense that does not fit into one of the above office and administrative expense accounts.

Instructional

Lay Salaries	Record gross salaries for instructional employees only.
Religious Stipends and Compensation	Record the total stipend expense paid for a religious community member including housing and auto allowances if applicable.
Library and Audiovisual	Record expenses for library books, magazines, films, slides or any other library/audiovisual materials purchased or rented.
Instructional Materials	Record expenses for textbooks, workbooks, tests, paper, chalk, art, and music supplies and any other supplies used in the classroom.
Technology Costs	Record expenses for annual technology support, connectivity costs, and maintenance fees. Also expenses for software and hardware equipment that costs under \$1,000 each.
Staff Development	Record all expenses related to instructor training and development.
Student Activities	Record the costs associated with student activities such as field trips and graduation costs.
Other Instructional Expenses	Record any expense that does not fit into one of the above instructional expense accounts.

Operations and Building Maintenance

Lay Salaries	Record gross salaries for maintenance employees only.
Utilities	Record all utility expenses for gas, water, electric, coal, sewage, etc. except for telephone expense.
Insurance-Property, Liability, Auto and Workman's Compensation	Record the cost of school insurance premiums paid by the school.
Materials and Supplies	Record supplies used in the maintenance of the school building and grounds, such as janitorial supplies, tools, grass trimmers, etc.
Contracted Services	Record any contracted maintenance services with a third party, such as snow removal, grass cutting, trash removal, etc.

Furniture and Equipment (under \$1,000)	Record the cost of any furniture or equipment for the school that costs under \$1,000 each.
Rental Fees for Use of Outside Facilities	Record expenses for the rental of land, buildings, equipment, classroom space, athletic fields, auditoriums, and gymnasium facilities.
Repairs and Improvements	Record normal repair and improvement expenses to school property that costs under \$25,000 per event.
Other Operations and Building Maintenance	Record any expense that does not fit into one of the above operations and building maintenance expense accounts.

Capital Expenditures

Purchase of Property & Real Estate	Record all costs for purchasing additional property or real estate.
Extraordinary Repairs and Improvements	Record all major expenses due to extraordinary repairs to school property over \$25,000 per event. A Petition for Expenditure is required for these types of improvements.
Technology Equipment	Record technology hardware or computer accessories over \$1,000 each.
Other Capital Expenditures	Record all other furniture, equipment and improvements that cost over \$1,000 each.

Payments on Loans

Debt –MAP Principal & Interest	Record principal and interest payments made on school debt with the Mutual Aid Plan.
Debt – Other Principal & Interest	Record principal and interest payments made on school debt outside of the Mutual Aid Plan.

FOOD SERVICE REPORT

Receipts

Government Subsidies	Record food service subsidies received from the government agencies for food service.
Receipts from Non-Government Sources	Record food service monies received from other than from government agencies.

Expenditures

Lay Salaries	Record gross salaries for food service employees only.
Lay Payroll Taxes and Benefits	Record employer share of FICA and Medicare taxes plus employee hospitalization, life and disability, unemployment, and pension expenses for food service employees only.
Food Purchases	Record all food and drink purchases except for milk.
Milk Purchases	Record milk purchases only.
Cafeteria Supplies (non-food)	Record supplies used in the operation of the cafeteria such as baking trays, dish detergent, etc.
Other Food Service Expense	Record any expense that does not fit into one of the above food service expense accounts.