

**Archdiocesan School Report (ASR) – Financial Definitions  
Fiscal Year 2015-2016**

1. **Preschool-Revenue** - Total includes all preschool income including tuition, fees, and donations.
2. **Preschool-Salaries and Benefits** - Total includes all preschool salary and benefits expenses.
3. **Preschool-Other Expenses** - Total includes all preschool instructional costs and program expenses.
4. **Preschool-Total Expenses** – Preschool Salaries & /benefits + Preschool Other Expenses
5. **Total – Preschool - NET = Preschool Revenue Less Salaries & Benefits and Other Expenses**
6. **Gross Tuition K-8 or K-12 / Registration Fees:** Total to include the gross tuition as stated tuition times enrollment along with registration fees for each enrolled student. This includes computer, education, technology and graduation fees.
7. **(Discounts)** – This is a contra revenue account that includes all discounts applied to the gross tuition including parishioner, multiple child, and early payment.
8. **(Financial Assistance)** – This is a contra revenue account that includes financial assistance provided to the family from the school/parish. This does not include any assistance that goes directly to qualifying families from outside sources. This includes bad debt expense.
9. **Total - Net Tuition** – Gross tuition less discounts and financial assistance. It also represents net tuition recognized on the cash basis.
10. **Fundraising** - NET of expenses - Include all income and expenses from fundraising events, such as marathon, candy sales, Box Tops for Education, Target Taking Charge of Education, and special or planned events.
11. **Donations** - NET of expenses -Include all income and expenses from donations, contributions and Memorials, Fair Share Income, development activity and the cultivation of donors, such as annual reports, major gifts programs, or alumni initiatives.
12. **Lunch Program** - NET of expenses - Include all income and expenses that relate to the operating of the lunch and breakfast programs.
13. **Extended Day** - NET of expenses - Include all income and expenses that relate to the extended day program.
14. **Athletics**-NET of expenses - This includes the activity that is outside of the normal programming during the school day. Include all income and expenses that relate to the operating of the extracurricular athletic program.
15. **Student Activities**-NET of expenses - Include all income and expenses that relate to student activities such as student clubs, Student Council, Honor Society, Home and School or PTO, and After School Enrichment.
16. **Funding from Outside Sources** - Include funding for tuition aid which come from sources outside the school/parish. This should include tuition assistance from the Archdiocese, Aim Higher, Legacy, Pohlad, other parishes and Students First. (Tuition assistance from the parish/school provided to the student should be reflected in the Financial Assistance line above.)
17. **Parish Investment to support a parish school** - Include direct support from parishes that are supporting a parish school. (Do not include income to a consolidated school.) This includes the allocation of the Catholic Service Appeal.
18. **Parish Investment to support a consolidated school** - Include direct support from parishes that are supporting a consolidated school.
19. **CSAF Investment** - Include only assistance from Catholic Services Appeal Foundation which is direct aid to the schools operating funds. Do not include funds allocated by the Archdiocese for tuition assistance, such as the Archdiocesan Tuition Aid Program for High Schools.
20. **Endowment Income** - Include income used within the school year, transferred from an endowment fund for the purpose of scholarships or expenses. Only count those earnings off the principal that have come into your operating budget during the reporting fiscal year.
21. **All Other Income** - Include other income not accounted for in the lines above.
22. **Total - School Operating Income including Preschool Net income = Total Net Tuition + Discounts +Financial Assistance +Fundraising + Donations +Lunch +Extended Day+ Athletics+ Student Activities+ Funding from Outside Sources +Parish Investment (Parish)+Parish Investment (Consolidated)+CSAF Investment +Endowment Income +All Other Income**

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23. **Instructional Salaries / Benefits** - Include salary and benefit expense for religious and lay professional personnel, including teachers, guidance counselors, library, art, physical education, music and media specialists, substitute teachers, and para-professionals.
24. **Administrative Salaries / Benefits** - Include all salary and benefit expense for principals, secretaries, bookkeepers, counselors, directly employed and pupil transportation personnel, and other personnel engaged in the general business administration of the school.
25. **Total - Personnel Expense = Instructional Salaries / Benefits + Administrative Salaries / Benefits**
26. **Instructional Expenses** - Expenses incurred while teaching students or to improve the quality of teaching. Includes: consumable and non-consumable materials (not directly funded by the government). This includes textbooks, supplies and materials, library expense, computer hardware and software, technology, legacy expenses, and graduation expenses. Do not include furniture or items affixed to or forming part of the building structure.
27. **Administrative Expenses** - Those activities which regulate school activities. These include: office materials and supplies, postage, dues and subscriptions, administrative publications and printing, office equipment, staff development, marketing and development expenses, subscriptions, professional dues, legal and professional consultation, and public relations.
28. **Total - Instructional and Administrative Expense = Instructional + Administrative Expenses**
29. **Maintenance Salaries / Benefits** - Include salary and benefits expense for building and grounds personnel. Do not include fees paid for contracted custodial services with maintenance companies. Also include allocated maintenance salaries and benefits.
30. **Building Operations** - Include utilities, heating, water, and sewer, gas, electricity, contracted janitorial service, equipment rental, materials, equipment, upkeep of grounds, activity that does not add to the existing facilities.
31. **Allocated Facility Expenses** - if any - Include facility expenses that are incurred by the parish that relate to the school. This may include utilities, repairs and maintenance, general insurance, and other facility related expenses. Please estimate this amount if not currently separating on the financial statements.
32. **Total – Facility Expense = Maintenance Salaries & Benefits + Building Operations + Allocated Facility + Other Expenses**
33. **Other Expenses** - Provide the dollar amount of any other expenses that were incurred for the school during the reporting fiscal year that could not be classified in the categories above. Do NOT include extraordinary expenses.
34. **Total - School Operation Expense = Personnel Total + Instructional Total + Facility Total + Other**
35. **Total School Operating Surplus / (Deficit) = Total - School Operating Income including Preschool Net income – Total School Operating Expense**
36. **Extraordinary Revenue**- Include any extraordinary revenue that is not part of the normal operations of the school.
37. **Capital Outlay Expense (enter as a negative)** – Include any school related capital expenditures.
38. **Debt Service Expense (enter as a negative)** – Include any principal and interest payments for school indebtedness.
39. **Contingency Expense (enter as a negative)** – Include any contingency expenses or reserves.
40. **Other Extraordinary Expenses (enter as a negative)** - Include any other extraordinary expense not included above.
41. **Total – Extraordinary School Activity NET = Extraordinary Revenue – Capital Outlay Expense - Debt Service Expense – Contingency Expense – Other Extraordinary Expense**
42. **Total School NET GAIN/[NET LOSS] = Total School Operating Surplus / (Deficit) School + Extraordinary Activity Surplus/(Deficit)**