



Catholic Diocese of Columbus

Policy Guideline

Diocesan Parish School All

203.0 – Chart of Accounts, including Balance Sheet

All Parishes, Schools, Agencies and Institutions will use a standard chart of accounts in order to facilitate consistency in financial reporting and comparability across the Diocese. The following policies outline the Chart of Accounts for the listed entity type.

203.1 – Parish – Accrual Basis

203.1.1 – Expanded description of selected Parish accounting entries

203.1.2 – Accounting for School Tuition, Religious Education Fees, Interparochial School Support Received – Parishes – Accrual Basis

203.2 – High Schools and interparochial/consolidated elementary schools

203.2.1 – Accounting for Tuition, Subsidy & Endowments – High Schools

203.3 – Agencies and Institutions