



*Catholic Diocese
of Cleveland*

**Chart of Accounts –
BALANCE SHEET**

*Parish Financial
Operations Handbook*



CHART OF ACCOUNTS

BALANCE SHEET

ASSETS

ACCOUNT NUMBER

Control Account	Sub Account	Account Title
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0101
CASH IN BANK - CHECKING

0101.01	Parish - General operating checking
0101.02	Parish - Bingo checking
0101.03	Parish - Fund-raising checking
0101.04	Parish - Money Market checking account
0101.05	Parish - Mass offerings (stipends) checking
0101.06	Parish - Endowment funds checking
0101.07	Parish - Restricted funds checking
0101.08	Parish - Teaching (Religious Education) checking
0101.09	Parish - Other checking accounts
0101.10	Elementary school - General operating checking
0101.11	Elementary school - Fund-raising checking
0101.12	Elementary school - Money Market checking
0101.13	Elementary school - Endowment funds checking
0101.14	Elementary school - Restricted funds checking
0101.15	Elementary school - Other checking accounts

0102
SAVINGS AND INVESTMENTS

0102.01	Parish - Regular savings
0102.02	Parish - Other savings accounts
0102.03	Parish - Endowment funds savings
0102.04	Parish - Restricted funds savings
0102.05	Elementary school - Regular savings
0102.06	Elementary school - Other savings accounts
0102.07	Elementary school - Endowment funds savings
0102.08	Elementary school - Restricted funds savings
0102.09	Parish - Certificates of deposits
0102.10	Parish - Other investments
0102.11	Parish - Diocese of Cleveland
0102.12	Elementary school - Certificates of deposit
0102.13	Elementary school - Other investments

0103
ACCOUNTS RECEIVABLE

0103.01	Parish - Employee advances receivable
0103.02	Parish - Other accounts receivable
0103.03	Elementary school - Prior year tuition receivable
0103.04	Elementary school - Other accounts receivable

0104
PREPAID EXPENSES

(Reserved for future use or for those parishes or schools that currently record Prepaid Expenses.)

CHART OF ACCOUNTS

BALANCE SHEET

ASSETS (continued)

0105

OTHER ASSETS

(Reserved for future use or for those parishes and schools that currently record Other Assets.)

0200

FIXED ASSETS

(Reserved for future use or for those parishes and schools that currently record Fixed Assets.)

CHART OF ACCOUNTS
BALANCE SHEET
LIABILITIES AND FUND BALANCES

0301	ACCOUNTS PAYABLE
	(Reserved for future use or for those parishes and schools that currently record Accounts Payable on their records.)
0302	INCOME RECEIVED IN ADVANCE
0302.01	Parish - Miscellaneous income received in advance
0302.02	Parish - Teaching (Religious Education) income received in advance
0302.03	Elementary school- Tuition (Next year) received in advance
0302.04	Elementary school - Registration and other fees (Next year) received in advance
0302.05	Elementary school - Miscellaneous income received in advance
0303	EMPLOYEE WITHHOLDINGS
0303.01	FICA and Medicare taxes withheld
0303.02	Federal income tax withheld
0303.03	Ohio income tax withheld
0303.04	Municipal income tax withheld
0303.05	Health insurance (Including dental and vision care) withheld
0303.06	Tax Shelter Annuities withheld
0303.07	Credit Union deductions
0303.08	Other withholdings
0304	ACCRUED LIABILITIES
0305	DEFERRED RESTRICTED SUPPORT
0400	LOANS, NOTES AND MORTGAGES PAYABLE
0400.01	Loans payable - Diocese
0400.02	Mortgages payable (Principal only)
0400.03	Notes payable - Financial institutions (Principal only)
0400.04	Notes payable - Parishioners (Principal only)
0400.05	Installment loans payable (Principal only)
0500	FUND BALANCES
0500.01	Parish fund balance
0500.02	Elementary school fund balance