



*Catholic Diocese
of Cleveland*

**Chart of Accounts –
PARISH**

*Parish Financial
Operations Handbook*



CHART OF ACCOUNTS

PARISH RECEIPTS

OPERATING RECEIPTS

ACCOUNT NUMBER		
Control	Sub	
Account	Account	Account Title
1001		OFFERTORY COLLECTIONS
	1001.01	Vigil/Sunday collections
	1001.02	Christmas and Easter collections
	1001.03	Other Holy Day collections
	1001.04	Other Offertory collections (Includes collections toward assessments)
1002		OTHER COLLECTIONS
	1002.01	Fuel
	1002.02	Lenten folders
	1002.03	Missions and devotions
	1002.04	Assistance to the Poor
	1002.05	Other
1004		BEQUESTS, DONATIONS AND RESTRICTED FUNDS
1005		CONTRIBUTIONS FROM PARISH ORGANIZATIONS
1006		INCOME FROM PARISH PROGRAMS
	1006.01	Celebrating activities
	1006.02	Caring activities
	1006.03	Evangelizing activities
	1006.04	Participating activities
1007		INCOME FROM TEACHING ACTIVITIES (Other than Elementary School)
	1007.01	PSR tuition and educational fees (K - 8)
	1007.02	PSR tuition and educational fees (9 - 12)
	1007.03	Receipts from other teaching programs
	1007.04	Receipts from special programs
	1007.05	Supplemental material sold to parents
	1007.06	Gifts, donations and restricted funds
	1007.07	Catechetical Sunday collections
	1007.08	Fund-raising receipts and disbursements
	1007.09	Miscellaneous Teaching Activity receipts
1008		NET BINGO PROCEEDS
1009		FUND-RAISING GROSS INCOME
	1009.01	Bazaars and festivals
	1009.02	Raffles
	1009.03	Building fund-raising activities
	1009.04	Debt-reduction drives
	1009.05	Other fund-raising activities

CHART OF ACCOUNTS
PARISH RECEIPTS
OPERATING RECEIPTS (continued)

1010	INVESTMENT INCOME
1011	RENTAL RECEIPTS
1012	ENDOWMENT INCOME
1013	MISCELLANEOUS RECEIPTS
1013.01	Flower collections
1013.02	Book/pamphlet rack
1013.03	Votive lights
1013.04	Catholic Universe Bulletin
1013.05	Other miscellaneous receipts

CHART OF ACCOUNTS
PARISH RECEIPTS
EXTRAORDINARY RECEIPTS

1101		DIOCESAN SUBSIDIES
	1101.01	Operating subsidy
	1101.02	Capital improvements subsidy
1102		RECEIPTS FROM SALE OF PROPERTY
1103		RECEIPTS FROM INSURANCE CLAIMS
1104		CASH TRANSFERRED FROM ELEMENTARY SCHOOL
1106		DIOCESE DESIGNATED COLLECTIONS RECEIVED
1108		ADJUSTMENT FOR UNSAID MASSES
1109		OTHER EXTRAORDINARY RECEIPTS

CHART OF ACCOUNTS
PARISH DISBURSEMENTS
OPERATING DISBURSEMENTS
ADMINISTRATION

ACCOUNT NUMBER		
Control Account	Sub Account	Account Title
2001		ADMINISTRATIVE SALARIES AND OTHER COMPENSATION
	2001.01	Clergy
	2001.02	Other clergy
	2001.03	Administrator
	2001.04	Pastoral team
	2001.05	Office
	2001.06	Housekeeper and cook
2002		PAYROLL TAXES AND FRINGE BENEFITS
	2002.01	Payroll taxes - employer share
	2002.02	Workers' Compensation
	2002.03	Health insurance
	2002.04	Pension expense - Religious
	2002.05	Pension expense - Lay
	2002.06	Life insurance and weekly indemnity
	2002.07	Priests' retirement fund
	2002.08	Unemployment compensation
2003		GENERAL ADMINISTRATIVE EXPENSES
	2003.01	Office supplies and postage
	2003.02	Collection envelopes
	2003.03	Office equipment replacement, repairs and rentals
	2003.04	Computer supplies and expenses
	2003.05	Telephone and facsimile
	2003.06	Professional services
	2003.07	Administrative travel and transportation
2004		RECTORY FOOD AND HOUSEHOLD SUPPLIES
2005		STAFF DEVELOPMENT AND TRAINING
2006		PUBLICATIONS AND PERIODICALS
	2006.01	Catholic Universe Bulletin
	2006.02	Book and Pamphlet Rack
	2006.03	Rectory
2007		INTEREST EXPENSE
2015		MISCELLANEOUS EXPENSES

CHART OF ACCOUNTS

PARISH DISBURSEMENTS

OPERATING DISBURSEMENTS

CELEBRATING (WORSHIP, SACRAMENTS, SPIRITUAL GROWTH)

2101 SALARIES AND OTHER COMPENSATION

2101.01	Program Directors
2101.02	Musicians
2101.03	Celebrating Clergy

2102 PAYROLL TAXES AND FRINGE BENEFITS

2102.01	Payroll taxes - employer share
2102.02	Workers' Compensation
2102.03	Health insurance
2102.04	Pension expense - Religious
2102.05	Pension expense - Lay
2102.06	Life insurance and weekly indemnity
2102.07	Priests' retirement fund
2102.08	Unemployment compensation

2103 ALTAR, SANCTUARY AND LITURGY

2103.01	Furnishings
2103.02	Altar Supplies
2103.03	Candles and votive lights
2103.04	Flowers and decorations
2103.05	Missalettes and hymnals
2103.06	Contracted services
2103.07	Other

2104 SPIRITUAL GROWTH ACTIVITIES

2104.01	Parish missions
2104.02	Small faith communities
2104.03	Days of recollection and retreat
2104.04	Spiritual development opportunities
2104.05	Leadership training
2104.06	Other

2105 STAFF AND PARISHIONER TRAINING

2115 MISCELLANEOUS EXPENSES

CARING (CHRISTIAN SERVICE ACTIVITIES TO HELP OTHERS)

2201 SALARIES AND OTHER COMPENSATION

2201.01	Religious staff
2201.02	Lay staff
2201.03	Office

CHART OF ACCOUNTS
PARISH DISBURSEMENTS
OPERATING DISBURSEMENTS

CARING (continued)

2202 **PAYROLL TAXES AND FRINGE BENEFITS**

2202.01	Payroll taxes - employer share
2202.02	Workers' Compensation
2202.03	Health insurance
2202.04	Pension expense - Religious
2202.05	Pension expense - Lay
2202.06	Life insurance and weekly indemnity
2202.08	Unemployment compensation

2203 **CHRISTIAN SERVICE PROGRAMS**

2203.01	Aging
2203.02	Community affairs
2203.03	Social justice
2203.04	Poor, hungry, and homeless aid
2203.05	Drug and alcohol addiction
2203.06	Health care
2203.07	Bereavement
2203.08	Family support and counseling
2203.09	Other Christian Service activities

2205 **STAFF DEVELOPMENT AND TRAINING**

2206 **ADMINISTRATIVE EXPENSES**

2215 **MISCELLANEOUS EXPENSES**

TEACHING (RELIGIOUS EDUCATION, EXCLUDING ELEMENTARY SCHOOL)

2301 **SALARIES AND OTHER COMPENSATION**

2301.01	Directors and coordinators - Religious
2301.02	Directors and coordinators - Lay
2301.03	Teachers - Religious
2301.04	Teachers - Lay
2301.05	Office - Religious
2301.06	Office - Lay
2301.07	Temporary office help

2302 **PAYROLL TAXES AND FRINGE BENEFITS**

2302.01	Payroll taxes - employer share
2302.02	Workers' Compensation
2302.03	Health insurance
2302.04	Pension expense - Religious
2302.05	Pension expense - Lay
2302.06	Life insurance and weekly indemnity
2302.08	Unemployment compensation

**CHART OF ACCOUNTS
PARISH DISBURSEMENTS
OPERATING DISBURSEMENTS**

TEACHING (continued)

2303	PSR INSTRUCTIONAL EXPENSES (K-12)	
	2303.01	Teaching supplies
	2303.02	Student instructional material
	2303.03	Textbooks
	2303.04	Resource books and teachers' manuals
	2303.05	Replacement of instructional equipment
	2303.06	Audio/visual supplies and expenses
	2303.07	Rental of instructional facilities and equipment
	2303.08	Other instructional expenses

2304	OTHER TEACHING PROGRAMS	
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	2304.01	Pre-school program
	2304.02	Vacation bible school
	2304.03	Adult education programs
	2304.04	Parent programs
	2304.05	Other programs

2305	STAFF DEVELOPMENT AND TRAINING	
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2306	ADMINISTRATIVE EXPENSES	
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	2306.01	Office supplies and postage
	2306.02	Office equipment replacement, repairs and rentals
	2306.03	Computer supplies and expenses
	2306.04	Telephone and facsimile
	2306.05	Contracted services
	2306.06	Administrative travel and transportation

2307	VOLUNTEER RECOGNITION EXPENSES	
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2308	TEACHER CERTIFICATION TRAINING	
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2309	REO ASSESSMENT FEES	
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2310	MEMBERSHIPS AND SUBSCRIPTIONS	
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2315	MISCELLANEOUS EXPENSES	
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EVANGELIZING (SHARING THE GOOD NEWS)

2401	SALARIES AND OTHER COMPENSATION	
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	2401.01	Religious staff
	2401.02	Lay staff
	2401.03	Office

CHART OF ACCOUNTS

PARISH DISBURSEMENTS

OPERATING DISBURSEMENTS

EVANGELIZING (continued)

2402 PAYROLL TAXES AND FRINGE BENEFITS

2402.01	Payroll taxes - employer share
2402.02	Workers' Compensation
2402.03	Health insurance
2402.04	Pension expense - Religious
2402.05	Pension expense - Lay
2402.06	Life insurance and weekly indemnity
2402.08	Unemployment compensation

2403 EVANGELIZATION PROGRAMS

2403.01	RCIA
2403.02	Ecumenical and inter-religious programs
2403.03	Parish census - Home visitation
2403.04	Young adult programs
2403.05	Youth ministry programs
2403.06	Mission activities
2403.07	Programs for inactive or alienated Catholics
2403.08	Other evangelization programs

2405 STAFF DEVELOPMENT AND TRAINING

2406 ADMINISTRATIVE EXPENSES

2415 MISCELLANEOUS EXPENSES

PARTICIPATING (PARISH LIFE ACTIVITIES)

2501 SALARIES AND OTHER COMPENSATION

2501.01	Religious staff
2501.02	Lay staff
2501.03	Office

2502 PAYROLL TAXES AND FRINGE BENEFITS

2502.01	Payroll taxes - employer share
2502.02	Workers' Compensation
2502.03	Health insurance
2502.04	Pension expense - Religious
2502.05	Pension expense - Lay
2502.06	Life insurance and weekly indemnity
2502.08	Unemployment compensation

2503 PARTICIPATING ACTIVITIES

2503.01	Vocation awareness activities
2503.02	Stewardship program

**CHART OF ACCOUNTS
PARISH DISBURSEMENTS
OPERATING DISBURSEMENTS**

PARTICIPATING (continued)

2503.03	Welcoming and hospitality
2503.04	Parish Pastoral and Finance Councils
2503.05	Involvement of laity in parish activities
2503.06	Other

2505 STAFF DEVELOPMENT AND TRAINING

2506 ADMINISTRATIVE EXPENSES

2515 MISCELLANEOUS EXPENSES

PLANT OPERATION

2601 SALARIES AND OTHER COMPENSATION

2601.01	Maintenance and janitorial
2601.02	Drivers
2601.03	Security

2602 PAYROLL TAXES AND FRINGE BENEFITS

2602.01	Payroll taxes - employer share
2602.02	Workers' Compensation
2602.03	Health insurance
2602.04	Pension expense - Religious
2602.05	Pension expense - Lay
2602.06	Life insurance and weekly indemnity
2602.08	Unemployment compensation

2607 CONTRACTED SERVICES

2607.01	Equipment maintenance
2607.02	Repairs and maintenance
2607.03	Security services
2607.04	Janitorial services
2607.05	Trash removal services
2607.06	Other contracted services

2608 UTILITIES

2608.01	Electricity
2608.02	Gas, heating oil and steam
2608.03	Water
2608.04	Sewer
2608.05	Other

CHART OF ACCOUNTS
PARISH DISBURSEMENTS
OPERATING DISBURSEMENTS

PLANT OPERATION (continued)

2609		PLANT OPERATION SUPPLIES
	2609.01	Housekeeping supplies
	2609.02	Maintenance supplies
2610		RENTAL OF FACILITIES AND EQUIPMENT
2611		REPLACEMENT OF EQUIPMENT
2612		PROPERTY AND CASUALTY INSURANCE
2613		VEHICLE EXPENSES
	2613.01	Vehicle leases
	2613.02	Vehicle upkeep and maintenance
	2613.03	Vehicle replacement
	2613.04	Other vehicle expenses
2614		PROPERTY TAXES
2615		MISCELLANEOUS EXPENSES

OTHER OPERATING DISBURSEMENTS

2704		DIOCESE ASSESSMENTS
2705		PAYMENTS MADE TO OTHER SCHOOLS
2706		FUND-RAISING ACTIVITIES EXPENSES
	2706.01	Bazaars and festivals
	2706.02	Raffles
	2706.03	Building fund-raising programs
	2706.04	Debt-reduction drives
	2706.05	Other fund-raising activities
2708		RENTAL EXPENSES

CHART OF ACCOUNTS
PARISH DISBURSEMENTS
EXTRAORDINARY DISBURSEMENTS

CAPITAL DISBURSEMENTS

3001	LAND
3002	LAND IMPROVEMENTS
3003	BUILDINGS AND ADDITIONS
3004	BUILDING REMODELING, IMPROVEMENTS AND MAJOR REPAIRS
3005	VEHICLES, EQUIPMENT AND FURNITURE
3005.01	Religious education program furniture and equipment
3005.02	Rectory furniture and equipment
3005.04	Music and audio/visual equipment
3005.05	Office furniture and equipment
3005.06	Computers and related equipment
3005.07	Machinery and equipment
3005.08	Vehicles
3005.09	Other

OTHER EXTRAORDINARY DISBURSEMENTS

3105	INSURANCE SETTLEMENTS EXPENSES
3107	DESIGNATED COLLECTIONS REMITTED TO THE DIOCESE
3108	INTRA-PARISH TRANSFERS
3108.01	Elementary School
3108.02	Other
3109	REMOVAL OF UNDERGROUND TANKS
3110	REMOVAL OF ASBESTOS
3111	MISCELLANEOUS EXTRAORDINARY DISBURSEMENTS