**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