



**APPENDIX B**  
**Diocese of Yakima**  
**Recommended Chart of Accounts**

**Effective: 7/1/2015**

**Additional accounts should be added as needed using using 3 digits as follows:**

- 1xx - Assets
- 2xx - Liabilities
- 3xx - Net Assets
- 5xx - Revenue
- 6xx or 7xx - Expenses

| <b>New Account #</b> | <b>Description</b>  | <b>Examples / Notes</b>  |
|----------------------|---------------------|--|
| <b>ASSETS</b>        |                     |  |
| 100                  | CASH - CHECKING     | Checking accounts should be reconciled with the bank statements every month.   |
| 101                  | CASH-OTHER          | Checking accounts should be reconciled with the bank statements every month.   |
| 102                  | CASH-ST VINCENT     | Checking accounts should be reconciled with the bank statements every month.   |
| 103                  | CASH-OCTOBERFEST    | Checking accounts should be reconciled with the bank statements every month.   |
| 104                  | CASH-OTHER          | Checking accounts should be reconciled with the bank statements every month.   |
| 105                  | CASH - SAVINGS      | Savings accounts held by the institution (should not include Diocese savings). Deposits to/withdrawals from savings should flow through this account and it should be reconciled with the bank statements every month. |
| 106                  | CASH-ALTAR SOCIETY  | Checking accounts should be reconciled with the bank statements every month.   |
| 107                  | CASH-GROTTO         | Checking accounts should be reconciled with the bank statements every month.   |
| 108                  | CASH-OTHER          | Checking accounts should be reconciled with the bank statements every month.   |
| 120                  | ACCOUNTS RECEIVABLE | Amounts owed to institution but not yet received   |
| 130                  | NOTE RECEIVABLE     | Amounts owed to institution but not yet received   |
| 150                  | FIXED ASSETS        | Property purchased for the specific use of the institution that cost \$500 or more, including Land, Building & Improvements, Auto, Equipment, and Office Equipment. Capital improvements to property over \$500.       |
| 160                  | OTHER ASSETS        |  |
| 180                  | PREPAID EXPENSES    | Expenses paid before they are actually incurred, for example, pre-payment of insurance premiums for policy period that extends beyond the current fiscal year  |

| <b>LIABILITIES</b> |                          |  |
|--------------------|--------------------------|--|
| 200                | ACCOUNTS PAYABLE         | Expenses incurred but not yet paid   |
| 203                | DEPOSITS                 |  |
| 204                | OTHER PAYABLES           |  |
| 215                | UNEARNED REVENUE         |  |
| 220                | PAYROLL TAXES PAYABLE    | FICA, Medicare and L&I expenses incurred but not yet paid, including amounts withheld from gross wages of employees  |
| 225                | INSURANCE PREMIUMS       | Amounts withheld from employees wages for insurance premiums   |
| 230                | RETIREMENT DEFERRALS     | Amounts withheld from employees wages for retirement deferrals   |
| 250                | NOTES PAYABLE            | Principal balance owing for building and/or equipment/auto loans   |
| 255                | DIOCESAN LOANS           | Balance owing on loans from Diocese  |
| 256                | DIOCESAN COLLECTIONS     | Misc. Diocesan collections   |
| 260                | CAPITAL CAMPAIGN         | Funds received/paid for the Capital Campaign   |
| 265                | CATHOLIC CHARITIES       | Funds received/paid for Catholic Charities and/or Capital Campaign   |
| 270                | ACA INCOME/TO DIOCESE    | Funds received/paid for the Annual Catholic Appeal   |
| 275                | CUSTODIAL LIABILITY      | Special collections or fundraisers for other organizations outside of parish programs  |
| 276                | DEPOSITS                 |  |
| <b>NET ASSETS</b>  |                          |  |
| 300                | NET ASSETS               | Also referred to as "Equity" or "Net Worth". It is simply the difference between total assets minus total liabilities. Net profits from each fiscal period accumulate into net assets. |
| <b>INCOME</b>      |                          |  |
| 500                | TUITION/CURRENT YEAR     | Tuition received for the current school year   |
| 501                | SUNDAY COLLECTIONS       | Funds received in the weekly Sunday collections  |
| 502                | HOLY DAYS                | Extra collections taken on Holy Days (Christmas, All Souls Day, etc.)  |
| 503                | SPECIAL PARISH COL       | Collections taken for specified parish needs   |
| 504                | BUILDING FUND            | Special collections taken or donations received for the purpose of building and maintenance  |
| 505                | GIFTS/BEQUESTS/DONATIONS | Bequests are funds received from wills or memorials  |
| 506                | STOLE FEES               | Funds received from ceremonial services, such as weddings and funerals   |
| 507                | TUITION/PREVIOUS YEAR    | Tuition received for the previous school year  |
| 508                | ACA REBATE               | Rebate received from the Diocese for Annual Catholic Appeal donations over and above the goal set for the parish   |
| 509                | GRANTS                   | Other grants received  |
| 510                | DIOCESAN GRANTS          | Grants received from the Diocese   |
| 511                | REGISTRATION FEES        | Registration fees received   |

|                 |                         |   |
|-----------------|-------------------------|---|
| 512             | PARISH SUBSIDY          | Funds received from the parish(es) for their support of the Catholic education  |
| 513             | DEVELOPMENT FUND        | Income received for Development Fund  |
| 514             | PROPERTY SALES          | Funds received from the sale of property. The cost of property sold should be removed from the fixed asset account to result in net gain or loss on the sale. |
| 515             | FUNDRAISERS             | Income received from fundraisers  |
| 516             | NOTES/INTEREST EARNED   | Interest payments received from loans to others   |
| 517             | BANK/INTEREST EARNED    | Interest earned on checking and/or savings accounts   |
| 518             | REIMBURSEMENT           | Funds reimbursed to the parish  |
| 519             | MISC INCOME             | Misc income received  |
| 520             | RELIGIOUS EDUCATION     | Funds rec'd for religious education   |
| 521             | RENT INCOME             | Rent received from tenant(s)  |
| 522             | SALE OF GRAVES          | Sale of graves  |
| 523             | ANNUAL CARE             |   |
| 524             | PROGRAM INCOME          | Income received from specific programs  |
| 525             | ACA INCOME              | Funds received from the Annual Catholic Appeal  |
| 526             | PERPETUAL CARE          |   |
| 527             | RELIGIOUS ARTICLES      | Income from sale of religious items (holy cards, prayerbooks, statues, medals, etc.)  |
| 528             | DIOCESAN SUBSIDY        | Funds received from Diocese fro Vicors/Directors of programs and ministries   |
| 529             | PARISH FUNDRAISERS      | Funds from events/activities/programs meant to go to parish   |
| 530             | PREPARATION CLASSES     | Funds received from classes for marriage, baptism, etc.   |
| 531             | VOTIVE CANDLES/FLOWERS  | Funds rec'd for candles and flowers   |
| 532             | ALTAR SOCIETY           | Funds rec'd for parish Altar Society  |
| 533             | PARISH PROGRAMS         | Funds rec'd for parish programs such as special charities or ministries (not religious ed)  |
| 534             | Gain/(Loss) CRP Savings | Changes in CRP savings account other than interest  |
| 535             | ENDOWMENT INCOME        |   |
| 536             | CAFETERIA               |   |
| 537             | ACTIVITY FEE            |   |
| 538             | YOUTH GROUP             |   |
| 539             | SCHOOL BUS              |   |
| 540             | MISSIONS/RETREATS       |   |
| 541             | OTHER GRANTS            |   |
| <b>EXPENSES</b> |                         |   |
| 600             | DIOCESANUM              | Funds paid to the Diocese, based on the amount of Sunday collections  |

|     |                                  |   |
|-----|----------------------------------|---|
| 601 | LIABILITY INS.                   | Payments made for Liability Insurance premiums  |
| 602 | CCD STUDENT INS                  | Payments made for Student Liability Insurance premiums  |
| 603 | FIRE & PERIL INS.                | Payments made for Fire & Peril Insurance premiums   |
| 604 | EMPLOYEE HEALTH INSURANCE        | Payments made for Employee Health Insurance premiums  |
| 605 | CLERGY HEALTH/SUPP               | Payments made for Clergy Health Insurance/Supplemental Health premiums  |
| 606 | CLERGY LTC INS                   | Payments made for Clergy Long-term care Insurance premiums  |
| 607 | CLERGY RETIREMENT                | Payments made for Clergy Retirement   |
| 608 | INTEREST EXPENSE                 | Interest portion of loan payments. Principal portion should be applied to accounts starting with "2" noted above in liabilities.  |
| 609 | DIOCESAN FOUND.                  | Donations forwarded to Diocese for Diocesan Foundation  |
| 610 | SALARIES (CLERGY)                | Gross wages paid to Clergy (amounts withheld for FICA, Medicare, Insurance and/or retirement deferrals should be posted to the respective liability account noted above)    |
| 611 | OFFICE RENT                      | Rent paid for office space  |
| 612 | STEWARDSHIP                      |   |
| 613 | ENDOWMENT FUND                   |   |
| 614 | PRINTING/PUBLICATION             | Printing and publication expenses   |
| 615 | POSTAGE                          | Postage expenses  |
| 616 | BOOKS AND SUPPLIES/PROGRAM       | Cost of books and supplies  |
| 617 | LIBRARY, AUDIO-VISUAL            | Cost of books, supplies, etc.   |
| 618 | CONTRACTUAL SERVICES             | Payments made to individuals (not employees) for services rendered for building and grounds, reportable on IRS Form 1099  |
| 619 | PROFESSIONAL FEES                | Payments made for professional services   |
| 620 | OPERATIONS EXPENSE               |   |
| 622 | CLASSES/RETREATS                 |   |
| 701 | RECTORY EXPENSES                 | Expenses incurred for the maintenance of the rectory, including groceries and supplies  |
| 702 | REPAIRS & MAINT                  | Repair and maintenance for building, grounds and equipment  |
| 703 | CONF/TRAVEL EXPENSE              | Payments made for reimbursement of travel expenses in conjunction with the parish-related travel  |
| 704 | AUTO EXP & MILEAGE REIMBURSEMENT | Repair and maintenance for automobiles<br>Payments made for the reimbursement of mileage for program-related expenses   |
| 705 | SALARIES (GROSS)                 | Gross wages paid to employees (amounts withheld for FICA, Medicare, Insurance and/or retirement deferrals should be posted to the respective liability account noted above) |

|     |                                  |   |
|-----|----------------------------------|---|
| 706 | CHURCH SUPPLIES                  | Expenses incurred for the operation of the church                   |
| 707 | TELEPHONE/UTILITIES              | Telephone, electricity, gas, water, sewer, garbage, cable, internet |
| 708 | INSURANCE (OTHER)                | Other insurance premiums  |
| 709 | FICA                             | institution's portion of FICA and Medicare taxes paid               |
| 710 | STATE INDUSTRIAL                 | State industrial (L&I) taxes paid                                   |
| 711 | EMPLOYEE RETIREMENT              | Employer portion of employee retirement                             |
| 712 | OFFICE EXPENSE                   | Expenses incurred by the institution office                         |
| 713 | GIFTS & DONATIONS                | Gifts or donations made by the parish                               |
| 714 | SCHOOL SUBSIDY                   | Payments made by the parish for Catholic School support             |
| 715 | REL. ED. EXPENSES                | Expenses incurred for Religious Education                           |
| 716 | DIOCESAN LOAN INTEREST           | Interest portion of payments made on loans from Diocese             |
| 717 | PROPERTY TAX                     | Amounts paid for property taxes                                     |
| 718 | EXCISE TAX                       | Excise tax paid   |
| 719 | SUTA                             | State unemployment insurance premiums paid by employer              |
| 720 | MISC EXPENSES                    | Other expenses  |
| 721 | Bank Fees                        | Services charges, fees, etc.  |
| 722 | PROF FEES                        |   |
| 725 | FINANCIAL AID                    |   |
| 727 | EXCHANGES                        |   |
| 800 | SPECIAL ACCOUNTS                 | Other expenses  |
| 900 | Ministry Checking Gain/(Loss)    | St. Joseph Yakima   |
| 901 | St. Vincent Checking Gain/(Loss) | St. Joseph Yakima   |
| 902 | TRANSFERS HOLDING                |   |

Note: Anything \$500.00 or more is capitalized (fixed assets).

**APPENDIX C**

**Diocese of Yakima  
5301-A Tieton Drive  
Yakima WA 98908**

**CHECK REQUEST**

**DATE:** \_\_\_\_\_

**PARISH OR INSTITUTION:** \_\_\_\_\_

**MAILING ADDRESS:** \_\_\_\_\_

**AMOUNT OF CHECK: \$** \_\_\_\_\_

**REASON FOR CHECK:** \_\_\_\_\_

**DATE CHECK NEEDED:** \_\_\_\_\_ (over \$10,000 allow 5 working days).

IF SAVINGS WITHDRAWAL, ACCT. # \_\_\_\_\_

**PASTOR OR ADMINISTRATOR SIGNATURE** \_\_\_\_\_

Please mail to diocesan accounting office or fax to: 509-966-8019

You can also e-mail to [darci.heinlein@yakimadiocese.org](mailto:darci.heinlein@yakimadiocese.org)

If this is for a building project, please include a copy of the contractor's application for payment with this request.

\_\_\_\_\_  
For Diocese use only

**VENDOR NUMBER** \_\_\_\_\_

**PAYMENT DATE** \_\_\_\_\_

**APPROVED BY** \_\_\_\_\_

**Chief Finance Officer**





**APPENDIX E**

**Diocese of Yakima**

**Clergy Federal Withholding Election Form**

Name \_\_\_\_\_ Date \_\_\_\_\_

Social Security Number \_\_\_\_\_

Amount of Federal Withholding per Paycheck \$ \_\_\_\_\_

Signature \_\_\_\_\_

**APPENDIX F - Collection Count Form**  
(Fill out in Ink)

Parish Name: \_\_\_\_\_

Date: \_\_\_\_\_

Mass Time: \_\_\_\_\_

**WEEKLY COLLECTION**

Plate: Coin \_\_\_\_\_

Counters:

Cash \_\_\_\_\_

I certify that the amounts recorded on this collections count form represent the actual collections Taken to the best of my knowledge

Check \_\_\_\_\_

Signed: \_\_\_\_\_

Subtotal A \_\_\_\_\_

Adult: Coin \_\_\_\_\_

Signed: \_\_\_\_\_

# Envelopes Cash \_\_\_\_\_

Signed: \_\_\_\_\_

Check \_\_\_\_\_

Signed: \_\_\_\_\_

Subtotal B \_\_\_\_\_

Bookkeeper:

Children: Coin \_\_\_\_\_

I have verified that the totals on this collections count form agree with the bank deposit(s).

# Envelopes Cash \_\_\_\_\_

Check \_\_\_\_\_

Signed: \_\_\_\_\_

Subtotal C \_\_\_\_\_

Plate, Adult and Children

Total (A+B+C): \_\_\_\_\_

**OTHER COLLECTIONS**

| <b>Name</b>  | <b>Name</b>  | <b>Name</b>  |
|--------------|--------------|--------------|
| Coin         | Coin         | Coin         |
| Cash         | Cash         | Cash         |
| Check        | Check        | Check        |
| <b>Total</b> | <b>Total</b> | <b>Total</b> |

**APPENDIX G1**

**Diocese of Yakima**

**In-Kind Contribution Receipt**

**Date:** \_\_\_\_\_

Name of Contributor: \_\_\_\_\_

Phone Number of Contributor: \_\_\_\_\_

Address of Contributor: \_\_\_\_\_

\_\_\_\_\_

Date of Contribution: \_\_\_\_\_

Description of Non-cash Contribution: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

The estimated value of these goods and services as determined by the donor \$

.

\_\_\_\_\_

Authorized Signature – Title

Date

\_\_\_\_\_

## APPENDIX G2

### Diocese of Yakima

Contribution Receipt (Over \$250)

Date: \_\_\_\_\_

This acknowledgement of your contribution to \_\_\_\_\_

is provided pursuant to Section 170(f)(8) of the Internal Revenue Code:

\_\_\_\_\_ did not provide any goods or services in whole or partial  
(parish/school/institution)

consideration for the above contributions. Only intangible benefits were provided. All contributions are tax deductible as allowable by law.

Name of Contributor: \_\_\_\_\_

Address of Contributor: \_\_\_\_\_

\_\_\_\_\_

Date of Contribution: \_\_\_\_\_

Amount of Cash Contribution: \$ \_\_\_\_\_

Authorized Signature - Title

\_\_\_\_\_

**AAPPENDIX H**

**Credit Bureau Report Authorization**

**FROM:**

NAME: \_\_\_\_\_

DIVISION:

PHONE:

FAX: \_\_\_\_\_

---

**PERMISSION TO CHECK CREDIT**

**TO: Information service bureaus (Credit Bureaus)**

You are hereby authorized, without reservation, to release to \_\_\_\_\_, or its agents all information regarding my CREDIT records. I understand that my credit report may be used for employment purposes. I understand that this document shall be kept on file and may be used at any time during my employment to procure a credit report. I hereby agree that a photographic copy or a telephonic facsimile of this document shall be valid for all purposes present or future.

**(Please Print)**

---

**First** **Middle** **Last**

Address:

---

**Street #** **Street Name** **City** **State** **ZIP**

**DOB:** \_\_\_\_/\_\_\_\_/\_\_\_\_ **SSN:** \_\_\_\_-\_\_\_\_-\_\_\_\_

---

**Signed** **Date**

---

**Witness to signature** **Date**

---

**Employer** **Date**



**APPENDIX I**

**DIOCESE OF YAKIMA  
CHECK REQUEST FORM**

**Name:** \_\_\_\_\_

**Authorized By:** \_\_\_\_\_

**Date Requested:** \_\_\_\_\_

**Payable to:** \_\_\_\_\_

**Amount:** \_\_\_\_\_

**Description:** \_\_\_\_\_

**PLEASE ATTACH ALL RECEIPTS TO THIS FORM**

**Program – check all that apply or add description if not listed**  
(if more than one applies, put the amount or percent applicable to each)

| <b><u>Program</u></b> |  | <b><u>Amount (or Percent)</u></b> | <b><u>Program</u></b> |   | <b><u>Amount (or Percent)</u></b> |
|-----------------------|--|-----------------------------------|-----------------------|---|-----------------------------------|
| 098                   | <input type="radio"/> Bookkeeping Services           | _____                             | 201-21                | <input type="radio"/> Religious Education           | _____                             |
| 099/100               | <input type="radio"/> Administrative/Bishop's Office | _____                             | 201-22                | <input type="radio"/> Church Mission Congress       | _____                             |
| 101                   | <input type="radio"/> Annual Catholic Appeal         | _____                             | 203-40/41             | <input type="radio"/> English Youth Ministry        | _____                             |
| 103                   | <input type="radio"/> Development Office             | _____                             | 204-49                | <input type="radio"/> Hispanic Youth Ministry North | _____                             |
| 099-19                | <input type="radio"/> Maintenance                    | _____                             | 204-50                | <input type="radio"/> Hispanic Youth Ministry South | _____                             |
| 096                   | <input type="radio"/> Priest Retirement Fund         | _____                             | 202-37                | <input type="radio"/> Magnificat English            | _____                             |
| 106                   | <input type="radio"/> Hermitage                      | _____                             | 202-35                | <input type="radio"/> Magnificat Spanish            | _____                             |
| 108/109               | <input type="radio"/> Seminarian Education Fund      | _____                             | 202-36                | <input type="radio"/> Hispanic Leader Movement      | _____                             |
|                       | Name: _____  |                                   | 201-27                | <input type="radio"/> Sister's Exchange             | _____                             |
| 108-58                | <input type="radio"/> Migrant Ministry               | _____                             | Other                 | <input type="radio"/> _____                         | _____                             |
| 097                   | <input type="radio"/> Clergy Support                 | _____                             | Other                 | <input type="radio"/> _____                         | _____                             |
| 105                   | <input type="radio"/> Office of Canonical Concerns   | _____                             | Other                 | <input type="radio"/> _____                         | _____                             |
| 211                   | <input type="radio"/> Deacon Formation               | _____                             | Other                 | <input type="radio"/> _____                         | _____                             |
| 208                   | <input type="radio"/> Social Justice                 | _____                             | Other                 | <input type="radio"/> _____                         | _____                             |
| 214                   | <input type="radio"/> Campus Ministry                | _____                             | Other                 | <input type="radio"/> _____                         | _____                             |

# APPENDIX J

## Finance Council Agenda

Finance Council Meeting of \_\_\_\_\_ Held on \_\_\_\_\_

1. Opening prayer
2. Members and guests present
3. Read, correct and approve minutes of previous meeting
4. Review and discuss progress and disposition of Old Business
  - A. Special committee reports
  - B. \_\_\_\_\_
5. Review and discuss Financial Reports of
  - A. Parish – Investigate variances from budget and review outstanding obligations
  - B. Building Committee
  - C. School and related organizations – compare to budgets
6. New Business and other items
  - A. \_\_\_\_\_
  - B. \_\_\_\_\_
  - C. \_\_\_\_\_
7. Closing prayer

### Finance Council Calendar

(Note: Financial reports should be reviewed on at least a quarterly basis.)

March: Begin work on budget.

April: Continue work on budget.

May: Complete budget and attain the pastor's approval.

July: Send the Parish Consolidated Financial Report to the Diocese by July 20<sup>th</sup>



## **APPENDIX K**

### **FIXED ASSETS DESCRIPTION SHEET**

Definition: An item that has physical substance and a life in excess of one year. It is bought for use in the operation of the business and not intended for resale customers. Examples are building, machinery, office equipment, auto and land. Fixed assets with the exception of land are subject to depreciation. Fixed assets are usually referred to as property, plant and equipment with a value of \$500 or more.

The Diocese of Yakima keeps track of all fixed assets purchased and deleted by all entities including Parishes, Schools and Institutions. Any fixed asset that falls into the category listed above and has a value of \$500 or more must be included on your reports and detailed in the monthly fixed asset report. This would also include any major repairs that would extend the useful life of an asset (example: a new roof). Also included would be any donations that fit into the category.

A Year-to-Date Fixed Asset sheet is to be sent in with your Year-to-Date Financial Report at the end of the Fiscal Year.

**APPENDIX K – CONTINUED**

**Location Name: \_\_\_\_\_**

**Property, Plant and Equipment  
Additions**

| Date Acquired | Description | Cost | Contracts-Include Terms |
|---------------|-------------|------|-------------------------|
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |
|               |             |      |                         |



Internal Revenue Service  
P.O. Box 2508  
Cincinnati, OH 45201

Department of the Treasury

Date: May 29, 2015

Person to Contact:

R. Meyer ID# 0110429

Toll Free Telephone Number:  
877-829-5500

Employer Identification Number:  
53-0196617

Group Exemption Number:  
0928

United States Conference of Catholic  
Bishops  
3211 4<sup>th</sup> Street, NE  
Washington, DC 20017-1194

Dear Sir/Madam:

This responds to your May 19, 2015, request for information regarding the status of your group tax exemption.

Our records indicate that you were issued a determination letter in March 1946, that you are currently exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, and are not a private foundation within the meaning of section 509(a) of the Code because you are described in sections 509(a)(1) and 170(b)(1)(A)(i).

With your request, you provided a copy of the *Official Catholic Directory for 2015*, which includes the names and addresses of the agencies and instrumentalities and the educational, charitable, and religious institutions operated by the Roman Catholic Church in the United States, its territories, and possessions that are subordinate organizations under your group tax exemption. Your request indicated that each subordinate organization is a non-profit organization, that no part of the net earnings thereof inures to the benefit of any individual, and that no substantial part of their activities is for promotion of legislation. You have further represented that none of your subordinate organizations is a private foundation under section 509(a), although all subordinates do not all share the same sub-classification under section 509(a). Based on your representations, the subordinate organization in the *Official Catholic Directory for 2015* are recognized as exempt under section 501(c)(3) of the Code under GEN 0928.

Donors may deduct contributions to you and your subordinate organizations as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to them or

for their use are deductible for federal estate and gifts tax purposes if they meet the applicable provisions of section 2055, 2106, and 2522 of the Code.

Subordinate organizations under a group exemption do not receive individual exemption letters. Most subordinate organizations are not separately listed in Publication 78 or the EO Business Master File. Donors may verify that a subordinate organization is included in your group exemption by consulting the *Official Catholic Directory*, the official subordinate listing approved by you, or by contacting you directly. IRS does not verify the inclusion of subordinate organizations under your group exemption. See IRS Publication 4573, *Group Exemption*, for additional information about group exemptions.

Each subordinate organization covered in a group exemption should have its own EIN. Each subordinate organization must use its own EIN, not the EIN of the central organization, in all filings with IRS.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely

A handwritten signature in black ink that reads "Tamera Ripperda". The signature is written in a cursive, flowing style.

Tamera Ripperda  
Director, Exempt Organizations

**APPENDIX M**

**MINISTRY MILEAGE LOG**

**Month/Year:** \_\_\_\_\_

Rev. \_\_\_\_\_

Employer: \_\_\_\_\_

| <b>Date</b> | <b>Destination</b> | <b>Purpose</b> | <b>Business Miles</b> |
|-------------|--------------------|----------------|-----------------------|
|             |                    |                |                       |
|             |                    |                |                       |
|             |                    |                |                       |
|             |                    |                |                       |
|             |                    |                |                       |
|             |                    |                |                       |
|             |                    |                |                       |
|             |                    |                |                       |
|             |                    |                |                       |
|             |                    |                |                       |
|             |                    |                |                       |
|             |                    |                |                       |
|             |                    |                |                       |
|             |                    |                |                       |
|             |                    |                |                       |
|             |                    |                |                       |
|             |                    |                |                       |
|             |                    |                |                       |
|             |                    |                |                       |
|             |                    |                |                       |
|             |                    |                |                       |
|             |                    |                |                       |
|             |                    |                |                       |

**Total Ministry Miles:** \_\_\_\_\_

**2017 Policy Rate:** \_\_\_\_\_  
(consult the IRS website for current rates)

Signature: \_\_\_\_\_

Reimbursement Due: \_\_\_\_\_

**APPENDIX N**

**THE DIOCESE OF YAKIMA – PASTORAL OFFICE**

5301-A TIETON DRIVE, YAKIMA, WA 98908-3493 PHONE 509-965-7117 FAX 509-966-8019

The Diocese of Yakima has an account set up at Morgan Stanley Smith Barney, for the purpose of receiving donations of stock for parishes, schools, or other charities for the Diocese of Yakima. Listed below is our contact person and diocesan account number to be used at the time you wish to complete your transaction.

**Susannah Vetsch**  
**Morgan Stanley Smith Barney**  
P.O. Box 447  
Yakima, WA 98907  
509-248-5220 or 1-800-634-5793  
Acct. #524-106283-783  
DTC Code #0015  
Tax ID#91-0586353

Name of Donor: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, ZIP Code: \_\_\_\_\_

Telephone: \_\_\_\_\_

Purpose of Donation: \_\_\_\_\_

Type and amount of shares donated: \_\_\_\_\_

Approximate value: \$ \_\_\_\_\_

Please mail, e-mail ([sue.schoolcraft@yakimadiocese.net](mailto:sue.schoolcraft@yakimadiocese.net)), or fax a copy of this form to Sue Schoolcraft at the Diocese of Yakima, office address above.

*12/15/14*

## APPENDIX O

### Non-Profit Financial Reporting – The Statement of Activities

by JEFF MOSKOVITZ on MAY 9, 2010  
(Website: <http://www.jeffmoskovitz.biz>)

*Imagine for a moment that you donate \$1 million to your favorite charity for the sole purpose of building a school for needy children. Imagine further that once you wrote that check, you were never able to determine to any degree of certainty exactly what became of your generous gift. It seems almost irrelevant at this point to decide whether or not you'd like the school named in your honor.....*

*Prior to a substantial overhaul of the financial statements of non-profit organizations, this could have been a story you warn your grandchildren about.*

Prior to 1993, due to the absence of comprehensive uniform accounting and reporting standards, financial statements of non-profit organizations varied widely from organization to organization. Non-profit organizations typically had a multitude of reporting standards to choose from, and as a result, financial reporting was difficult to understand, lacked essential information, and presented significant problems comparing one organization to another. All of that changed when the primary financial accounting standards-setting body, the Financial Accounting Standards Board (or, as accountants refer to it affectionately, FASB) issued Statement of Financial Accounting Standards (FAS) 117.

FAS 117 was essentially developed to prescribe uniform standards of financial reporting for all non-profit organizations. It specified the form and content of the financial statements of non-profit organizations in order to enhance their reliability, usefulness and comparability. Three basic financial statements are now required, which are similar to the financial statements of for-profit entities (with some very marked differences):

- 1. The Statement of Financial Position (similar to the Balance Sheet);**
- 2. The Statement of Changes in Net Assets (similar to the Income Statement); and**
- 3. The Statement of Cash Flows (for all intents and purposes, identical to the statement used by commercial enterprises).**

This article focuses on the Statement of Changes in Net Assets, the report used most widely by internal managers, donors and other external stakeholders to assess performance. Similar to the Income Statement used by for-profit entities, The Statement of Changes in Net Assets reports revenues and expenses. However, instead of net income or loss, the difference between revenues and expenses for a non-profit organization is referred to as the change (increase or decrease) in net assets.



## **Unrestricted, Temporarily Restricted, Permanently Restricted Net Assets**

Unlike the financial statements of for-profit entities, the revenues and expenses of non-profit organizations are grouped into three categories, depending on the existence or absence of *donor-imposed restrictions*. This categorization is achieved by preparing the Statement in columnar format, where, in addition to a column for the total, transactions are grouped into the following categories: (1) Unrestricted, (2) Temporarily Restricted, and (3) Permanently Restricted.

*Unrestricted* – Represents revenues that are available for use at the organization's discretion., and related expenditures. Unrestricted resources are not subject to donor restrictions. For example, the organization may receive contributions from donors or fees for services which can be used for any purpose, most often to fund general operating expenses.

*Temporarily Restricted* - Includes resources which are *specifically restricted by the donor(s)*. Restrictions may be based on: (1) time, or (2) use. An example of the former: A donor may make a contribution to the organization today, with the stipulation that the funds be used during the subsequent fiscal year. An example of a donor *use* restriction may be a contribution received to be used for a specific project. For example, in order to build new facilities or enhance existing facilities, many non-profit organizations undertake what is typically referred to as a capital campaign. In essence, funds and pledges are raised from various sources to be used to construct or enhance a facility. Quite often, this whole process may take several years. Until such time as temporarily funds are used for their intended purpose, they are reported as increases to temporarily restricted net assets.

Many non-profit organizations receive government grants, which funds are earmarked for use in a specific program. Until such time as these funds are spent to carry out that specific program, they are reported as an increase to temporarily restricted net assets.

*Permanently Restricted* – Represents resources that by donor restriction or operation of law are unavailable for use by the organization indefinitely. The most common forms of permanently restricted assets are endowment funds. Typically, endowment funds contributions are restricted by donors such that the funds must be permanently invested. The principal portion of that investment must remain intact in perpetuity, while the income generated by the investment may be used at the organization's discretion.

## **The Bottom Line**

The difference between revenues and expenses in each category (unrestricted, temporarily restricted, and permanently restricted) is referred to as the *change in net assets* (increase or decrease). In an annual financial statement, the increase or decrease in each category of net assets for the year is added to the balances

at the beginning of the year. The result is net assets at the end of the year – unrestricted, temporarily restricted and permanently restricted.

The balance in unrestricted net assets represents resources available to the organization to be used at its discretion. The balance in temporarily restricted net assets represents unspent funds which are restricted for one or more purposes, depending upon the donor(s) stipulations. Finally, permanently restricted net assets represent funds which are not available for use by the organization. Typically, the notes to the financial statements describe the components of both temporarily restricted and permanently restricted net assets, including the nature of each restriction.

Now let's revisit your \$1 million contribution once again, this time availing ourselves of the full benefit of modernized financial statements of non-profit organizations.

In Year 1, you look at the Statement of Changes in Net Assets and are able to see your contribution reported in the temporarily restricted column as revenue. To make it simple, you are the only contributor to the capital campaign and the building is expected to cost \$1 million. The building hasn't been started yet and you're aware of that, so your contribution hasn't been spent. Your contribution revenue flows through the Statement of Changes in Net Assets, untouched, and increases temporarily restricted net assets. The notes to the financial statements describe the various components of temporarily restricted net assets, including your \$1 million, "which, as per donor restrictions is for the purpose of building a new school." This makes sense to you and accomplishes exactly what the revised reporting standard intended to accomplish – transparency and accountability.

Year 2 comes around, construction begins, and lo and behold, the building is completed by the end of Year 2, coincidentally at a cost of exactly \$1 million. You see that your \$1 million has been released from temporarily restricted net assets and spent on construction of the building. You look at the Statement of Financial Position and the cost of the new building is indeed \$1 million. If the building had cost only \$900,000, the financial statements would reflect the unused portion, \$100,000, as a component of temporarily restricted net assets. If that had been the case, at your discretion you could have requested that the unused portion of your contribution be returned to you, or you could have authorized the organization to spend it any way they (or you) choose. I would guess that you authorize the remaining funds to be used to purchase computers for the kids. Of course this gives rise to another temporarily restricted contribution, but we won't get into that again.

By the way, the new school has been named in your honor.

The information contained in the Statement of Changes in Net Assets helps internal users, as well as external users, such as donors, creditors and others to:

(1) evaluate the organization's performance during a particular period; (2) assess the organization's ability to provide services in the future; and (3) assess how the organization's management carried out its stewardship responsibilities during the period.

Appendix O

## **APPENDIX P**

### **Parish Financial Calendar**

#### **Every week:**

Bookkeeper - Review, schedule, and submit all bills that are due (including assessments) to Pastor for approval and signing on appropriate day of week.

Filing system up-to-date for: all paid bills, offertory tally sheets, deposit slips, time slips, and miscellaneous items.

Record all financial transactions in general ledger.

#### **Every Month:**

Pay diocesan billings shown on monthly diocesan billing statement.

Bank Reconciliation(s) prepared within one week of receipt of bank statements with checks and voided checks then filed sequentially with previously returned checks.

Review bank reconciliations and bank statements submitted from other parish organizations.

Pastor's review of year-to-date financial statements of previous month with bookkeeper.

#### **Every Quarter:**

Finance Council meeting with review of current parish financial statement compared to budget (All variances should be investigated and review should include plan for the payment of any past due obligations).

Random review of bank reconciliations and corresponding bank statements with all enclosures (of all accounts) by person(s) independent of the custody, recordkeeping, or authorization, of the accounting assets and records (e.g., Finance Council Members) with individuals rotated periodically.

Payroll taxes - independent review that the payment and filing of the various tax returns comply with their respective due dates and verify by canceled checks that deposits/payments have been made. Complete and submit Form 941 Quarterly Tax Report.

Personnel records current - W-4, I-9, vacation and sick day records, job descriptions, etc.

## **Parish Financial Calendar by Month**

### July

Begin new fiscal year - cash receipts, cash disbursements, new accounts payable file, perform needed computer procedures.

### August

File required reports – Parish June Financial Report.

Accessible storage of all previous year accounting records (computer backups - second copy stored at another location) and keep all records at least seven years (Payroll records seven years, Annual Reports and supporting journals and ledgers should be held permanently).

### January

Analysis of offertory giving, consider letter to non-givers and low givers.

Distribute contribution summaries to parishioners.

Distribute W-2's and 1099's.

### March

Begin work on budget.

If have school - determine school subsidy in conjunction with formation of school budget.

School subsidy should be no more than 50% of parish ordinary income (Offertory, unrestricted Interest & Dividends, and Net Parish Activity Income).

### April

Continue budget process.

### May

Complete budget proposal and obtain pastor's approval by May 31.

### June

Pastor & Financial Manager/Bookkeeper - Review Parish Financial Practices Policy Manual.

**APPENDIX Q**

**PERMISSION FOR CHILD/WARD DELIVERY OF  
SCRIP AND WAIVER OF CLAIM**

I, \_\_\_\_\_, give permission to  
(Parent/Guardian)  
\_\_\_\_\_ to deliver Scrip, which I have  
(Parish/School)  
ordered from the Parish/School, to my child/ward, \_\_\_\_\_.  
(Child/Ward)

I understand that my child/ward will be responsible for the safe transport of the Scrip from school to my home and certify that I have discussed the responsibilities associated with the transport of the Scrip with my child/ward. I further understand that I have the option of personally picking up my Scrip orders from the Parish/School rather than having my child/ward transport it.

I agree that once the Parish/School delivers the Scrip to my child/ward that the Parish/School is not responsible for any Scrip that is lost, stolen or misplaced. I hereby waive any right of recovery that I may have against the Parish/School for Scrip which is lost, stolen or misplaced after it is given to my child/ward.

This agreement is effective for the \_\_\_\_\_ school year.  
(Year)

\_\_\_\_\_  
(Parent/Guardian Signature)

\_\_\_\_\_  
(Date)

## APPENDIX R

### Records Retention

#### Introduction

The records retention guidelines for diocesan/parish records were prepared to assist dioceses' and/or parishes' needs to establish control over routine records and to preserve records of permanent value. The list of records included is lengthy but not all inclusive. Each diocese/parish may have a series of records not mentioned here. Do check with the retention requirements applicable to your jurisdiction and nature of your documents. The following are samples of typical record retention periods.

Note: This section on Records Retention comes directly from the USCCB Guidelines.

#### Records Retention Schedules

Records retention schedules represent the period of time that records must be kept according to legal and/or organizational requirements.

This document covers retention schedules for seven different groups of diocesan/parish records:

- Administrative
- Personnel
- Financial
- Property
- Cemetery
- Publications
- Sacramental

Within each group, different series are listed followed by a retention period. Records older than the retention period should be destroyed. Those of permanent value must be stored appropriately.

#### A. Administrative Records

These records are produced in the course of the management of the affairs of the diocese/parish.

| Records Type   | Retention Period |
|--|------------------|
| Abstracts, deeds (property)                                    | Permanent        |
| Annual reports to Chancery ( <i>Status Animarum</i> )          | Permanent        |
| Annual reports to the diocese/parish                           | Permanent        |
| Articles of incorporation and bylaws                           | Permanent        |
| Bequest and estate papers (wills)                              | Permanent        |
| Diocesan Financial Reporting Resolution: reports from dioceses | 7 Years          |

|  |   |
|--|---|
| Contracts, inactive  | Permanent<br>7 years after end of contract  |
| Correspondence, legal  | Permanent   |
| Correspondence, official (regarding diocesan/parish policies, diocesan/parish directive, etc.) | Permanent   |
| Correspondence, routine  | Review/discard biannually   |
| Donor lists  | Permanent   |
| Endowment decrees  | Permanent   |
| Envelopes from collections   | 7 years   |
| Finance Committee minutes  | Permanent   |
| Historical file (newspaper clippings, photos, etc., related to diocese/parish)                 | Permanent   |
| Insurance policies   | Permanent   |
| Inventories of property and equipment  | Permanent   |
| Leases   | Destroy 7 years after expiration  |
| Liturgical minister's schedules (altar servers, ushers, lectors, Mass intention books)         | Retain until superseded 2 years   |
| Office files, subject  | Selective retention: retain those that document diocesan/parish administration and activities |
| Parish council constitutions   | Retain until superseded   |
| Parish council minutes   | Permanent   |
| Diocese/parish organization records (minutes, correspondence, publications, etc.)              | Permanent   |
| Photographs (relating to diocesan/parish history, clergy, parishioners)                        | Permanent   |
| Policy statements  | Permanent   |
| Religious education reports (for the diocesan offices)   | Permanent   |
| Rosters of parishioners  | Permanent   |
| Subject files (correspondence, memos, rules, schedules, etc.)                                  | Annual review; destroy superseded files biannually  |
| Will, testaments, codicils   | Permanent   |



## Personnel Records

A personnel file must be maintained for each active diocesan/parish employee. That file must contain the following:

- Employee application
- Resume
- Salary information
- Sick leave taken and accrued
- Vacation record
- Performance evaluations
- W-4 form and state withholding forms
- Results of background checks

A completed Eligibility Verification form (I-9) must be on file for each employee. It is recommended that these forms be maintained in a file separate from the employee's personnel file.

These records are *confidential* and should be made available only to diocesan/parish representatives with a legitimate right to know, unless their disclosure is compelled by some legal action. In many states, employees and former employees have the right to inspect their own personnel files. The diocese/parish/organization/employer has the right to require that the request be in writing and has a stated number of working days to comply with the request.

Several items likely to be in a personnel file are specifically excluded from mandatory inspection in many states:

- Investigation of criminal offenses
- Reference letters
- Test documents
- Materials dealing with staff management planning
- Personal information concerning another employee that could, if released, be an invasion of privacy
- Records relating to a pending legal claim that would be discoverable in court

| Records Type | Retention Period |
|--------------|------------------|
|--------------|------------------|

### **Benefits**

|                     |         |
|---------------------|---------|
| Disability records  | 7 Years |
| Retirement benefits | 7 Years |
| Service records     | 7 Years |

### **Health and safety**

|                             |         |
|-----------------------------|---------|
| Accident/injury reports     | 7 years |
| Employee medical complaints | 7 years |

|                                    |   |
|------------------------------------|---|
| Employee medical records           | 30 years from termination   |
| Environmental test records/reports | Permanent   |
| Hazardous exposure records         | Permanent   |
| Toxic substance exposure reports   | Permanent   |
| Workers' compensation records      | 12 years after injury (filing), death, or last compensation payment |

**Lay Personnel actions**

|                             |                           |
|-----------------------------|---------------------------|
| Applications rejected       | 1 year                    |
| Employee evaluations        | 2 years after termination |
| Personnel files, terminated | 7 years                   |
| Termination records         | 7 years                   |

**Salary administration**

|             |                             |
|-------------|-----------------------------|
| W-2 forms   | 7 years from time of filing |
| W-4 forms   | 7 years from date of filing |
| Time cards  | 3 years from date of filing |
| Time sheets | 3 years from date of filing |
| I-9 form    | 7 years after termination   |

**B. Financial and Accounting Records**

|              |                  |
|--------------|------------------|
| Records Type | Retention Period |
|--------------|------------------|

**Financial**

***Banking***

|                       |         |
|-----------------------|---------|
| Bank deposits         | 7 years |
| Bank statements       | 7 years |
| Cancelled checks      | 7 years |
| Check registers/stubs | 7 years |

***General***

|                                   |                      |
|-----------------------------------|----------------------|
| Audit reports                     | Permanent            |
| Balance sheets, annual            | Permanent            |
| Balance sheets, monthly/quarterly | Destroy after 1 year |
| Budgets, approved, revised        | 7 years              |
| Financial reports, annual         | Permanent            |
| Financial reports, monthly        | Destroy after 1 year |
| Financial statements              | Permanent            |

***Investment/Insurance***

|  |                                   |
|--|-----------------------------------|
| Bonds, cancelled                                       | 7 years from date of cancellation |
| Certificates of deposit, cancelled                     | 3 years after                     |
| Insurance policies/active Insurance policies/cancelled | Permanent                         |
| Insurance policies/cancelled                           | Permanent                         |
| Insurance policies/cancelled                           | Permanent                         |

|                   |                    |
|-------------------|--------------------|
| Letters of credit | 7 years            |
| Mortgage records  | Permanent          |
| Securities sales  | 7 years            |
| Stock investment  | 7 years after sale |

### **Accounting**

|  |           |
|--|-----------|
| Accounts payable invoices                            | 7 years   |
| Accounts payable ledgers                             | 7 years   |
| Accounts receivable ledgers                          | 7 years   |
| Credit card statements/charge slips                  | 7 years   |
| Invoices and paid bills, major building construction | Permanent |
| Invoices and paid bills, general accts               | 7 years   |
| Cash books   | 7 years   |
| Cash journals  | 7 years   |
| Cash journal, receipts on offerings and pledges      | 7 years   |
| Receipts   | 7 years   |
| Mortgage payments                                    | 7 years   |
| Chart of Accounts                                    | Permanent |

### **Other Records**

|   |                                    |
|---|------------------------------------|
| General ledger/annual   | Permanent                          |
| Journals, general and specific funds                                    | Permanent                          |
| Journal entry sheets  | 7 years                            |
| Ledgers, subsidiary   | 7 years                            |
| Payroll journals  | 7 years                            |
| Payroll registers, summary schedule of earnings, deductions and accrued | 7 years                            |
| Pension records   | Permanent                          |
| Pledge registers/ledgers  | 7 years                            |
| Permanently restricted gift documents                                   | Permanent                          |
| Temporarily restricted gift documents                                   | 7 years after meeting restrictions |

### **Tax Records**

|  |                             |
|--|-----------------------------|
| Employment taxes, contributions, and payments, including taxes withheld, FICA  | 7 years from date of filing |
| W-2 forms  | 7 years from date of filing |
| W-4 forms  | 7 years from date of filing |
| IRS exemption determination letters, for organizations other than those listed in <i>The Official Catholic Directory</i> | Permanent                   |
| State tax exemption certificates (income, excise, property, sales/use,   | Permanent                   |

### **C. Property Records**

| Records Type   | Retention Period |
|--|------------------|
| Architectural records, blueprints, building designs, specification | Permanent        |
| Architectural drawings   | Permanent        |
| Deeds files  | Permanent        |
| Mortgage documents   | Permanent        |
| Property appraisals  | Permanent        |
| Real estate surveys/plots, plans                                   | Permanent        |
| Title search papers and certificates                               | Permanent        |

### **D. Cemetery Records**

| Records Type  | Retention Period  |
|---|---|
| Account cards ( <i>record of lot ownership and payments</i> )                           | Permanent   |
| Annual report   | Permanent   |
| Bank statements   | 7 years   |
| Board minutes   | Permanent   |
| Burial cards ( <i>record of interred's name, date of burial, etc., alphabetically</i> ) | Permanent   |
| Burial record ( <i>record of interred's name, date of burial, etc.</i> )                | Permanent   |
| Contracts documenting lot ownership   | Permanent   |
| Correspondence  | Selective retention: keep if item has historical, legal, fiscal value |
| General ledger  | Permanent   |
| Lot maps  | Permanent   |

### **E. Publications**

| Records Type  | Retention Period |
|---|------------------|
| Anniversary books   | Permanent        |
| Annual reports to the diocese/parish                          | Permanent        |
| Newsletters of the diocese/parish or affiliated organizations | Permanent        |
| Other diocese/parish-related publications                     | Permanent        |
| Parish bulletins  | Permanent        |

## **F. Sacramental Records**

| <b>Records Type</b>      | <b>Retention Period</b> |
|--------------------------|-------------------------|
| Baptism register         | Permanent               |
| Confirmation register    | Permanent               |
| First Communion register | Permanent               |
| Death register           | Permanent               |
| Marriage register        | Permanent               |
| Marriage case files      | Permanent               |

## **Tamper Evident Bag Procedures**

1. Tamper evident bags must be numbered. One or two bags should be assigned for each mass depending on size of bags and collection. One person can assign the bags to a mass. The bag number, date and assigned mass should be recorded on bag log and the person preparing the bags should sign the log.
2. Collection should be placed in bags by ushers before bringing up to the altar or two people can transfer the collection from the basket to the bags after Mass has ended. The people transferring the collection should sign the bag with a permanent marker. Once the bag is sealed it can be in the presence of only one person.
3. Bags should be placed in locked fireproof safe or cabinet. Access to the area should be limited. Bags should always be kept secure. They should not be left unattended where someone could walk off with them.
4. Counters should compare the bag number to the bag log, verify that the numbers match and sign off on the bag log. At least two people must be present when the bag is opened and throughout the count process.



## **APPENDIX T**

# **United States Catholic Conference Group Ruling and the Official Catholic Directory**

### **Introduction**

The USCC Group Ruling is important for establishing the following:

1. The exemption of Catholic organizations from:
  - a. federal income tax
  - b. federal unemployment tax
2. The deductibility, for federal income, gift and estate purposes, of contributions to Catholic organizations.

Organizations included in the Official Catholic Directory (OCD) are automatically covered by the USCC Group Ruling establishing tax-exempt status. Any newly-created or newly-acquired Catholic organization that wishes to qualify for exemption from federal tax under Section 501(c) (3) of the Internal Revenue Code by virtue of inclusion in the USCC Group Ruling must file an application with the Diocese of Yakima Pastoral Center for inclusion in the OCD. In addition, any Catholic organization that is currently listed in the OCD but that reincorporates or otherwise changes its corporate form (i.e. from association to trust or corporation) is considered a new legal entity for IRS purposes and must file a new application for inclusion in the OCD.

Applications are available through the Chancellor's office.

### **A. Demonstrating Tax-Exempt Status**

When providing proof of exempt status, the parish can show the letter from the IRS included in the following pages, with a copy of the pages in "The Official Catholic Directory" listing the Parish, School, Cemetery or Institution. Copies of the pages are included at the end of this section. A link to the most recent IRS determination letter held by the USCCB is found at [www.usccb.org/ogc](http://www.usccb.org/ogc), under General Counsel Tax Exemption.

### **Group Ruling by the Internal Revenue Service**

The following information pertains to the federal tax status of Catholic organizations listed in the Official Catholic Directory. It is important for all parishes and schools to be in compliance with Revenue Procedure 75-50, Lobbying Activities and Political Activities.

#### **A. Revenue Procedure 75-50**

Rev. Proc. 75-50 sets forth notice, publication, and recordkeeping requirements regarding racially nondiscriminatory policies that must be complied with by private schools, including church-related schools, as a condition of establishing and maintaining exempt status under section 501(c)(3) of the Code. Under Rev. Proc. 75-50, private



schools are required to file an annual certification of racial nondiscrimination with the IRS. For private schools not required to file Form 990, the annual certification must be filed on Form 5578, Annual Certification of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax. This form may be obtained from your local IRS office or online at [www.irs.gov](http://www.irs.gov). Form 5578 must be filed by the 15<sup>th</sup> day of the 5<sup>th</sup> month following the close of the fiscal year. Form 5578 may be filed individually or by the diocese on behalf of all its diocesan schools.

The requirements of Rev. Proc. 75-50 remain in effect and must be complied with by all schools listed in the OCD. Diocesan or school officials must insure that the requirements of Rev. Proc. 75-50 are met since failure to do so could jeopardize the exempt status of the school and, in the case of a school operated by a church, the exempt status of the church itself.

### **B. Political Activities**

Organizations included in the Group Ruling may not participate or intervene in any political campaign on behalf of or in opposition to any candidate for public office. Violation of the prohibition against political activity can jeopardize the organization's tax-exempt status. In addition to revoking exempt status, the IRS may also impose excise taxes on an exempt organization and its managers on account of political expenditures. Where there has been a flagrant violation, the IRS has authority to seek an injunction against the exempt organization and immediate assessment of taxes due. If you have any questions in this regard, please refer them to your attorney.

### **Unrelated Business Income Tax (UBIT)**

Churches may engage in income producing activities unrelated to their tax-exempt purposes. However, the net income from such activities will be subject to the UBIT if the following three conditions are met:

- The activity constitutes a trade or business.
- The trade or business is regularly carried on.
- The trade or business is not substantially related to the church's exempt purpose. (The fact that the church uses the income to further its charitable or religious purposes does not make the activity substantially related to its exempt purposes.)

#### Exceptions to UBIT:

Even if an activity meets the above three criteria, the income may not be subject to tax if it meets one of the following exceptions:

- Substantially all of the work in operating the trade or business is performed by volunteers.
- The activity is conducted by the church primarily for the convenience of its members.
- The trade or business involves the selling of merchandise substantially all of which was donated.

In general, rents from real property, royalties, capital gains, and interest and dividends are not subject to the unrelated business income tax unless financed with borrowed money.

Income tax return:

If the church has gross income of \$1,000 or more for each taxable year from the conduct of any unrelated trade or business, it is required to file IRS Form 990-T, Exempt Organization Business Income Tax Return. Form 990-T is due the 15<sup>th</sup> day of the 5<sup>th</sup> month following the end of the church's tax year (November 15<sup>th</sup>). Forms 990-T and instructions can be obtained from the IRS website at [www.irs.gov](http://www.irs.gov).

### **Federal Income Tax Reporting and Withholding Requirements for Lotteries, Prizes and Bingo**

The rules in this area are somewhat complicated. Please refer to the IRS publication "*Instructions for Forms 1099, 1098, 5498, and W-2G*". The document can be viewed online at the IRS's web site, [www.irs.gov](http://www.irs.gov). At a minimum, you must be aware of the following rules:

- A. Issue the winners Form W-2G for sweepstake and lottery winnings of \$600 or more. This includes non-cash winnings. Federal income tax withholding of 28% applies for sweepstake and lottery winnings of more than \$5,000.
- B. Form W-2G is also to be issued to bingo winners totaling \$1,200 or more per event. Federal income tax withholding does not apply to bingo winnings.
- C. Obtain the winner's name, address and social security number if you are required to issue a W-2G. You may use Form W-9, *Request for Taxpayer Identification Number and Certification*, to request the Taxpayer's identification number.

---

#### **A. State Sales Tax on Fundraisers**

Fundraiser items are not subject to sales tax.

For any additional information regarding state sales tax or other regulations please contact the Diocesan Finance Office or consult the Washington State Department of Revenue web site at [www.dor.wa.gov/](http://www.dor.wa.gov/)

#### **B. Federal and State Unemployment Tax**

Parishes and religious organizations are exempt from federal unemployment taxes.

# Weekend Mass Counts

Second Sunday of March \_\_\_\_\_

Parish \_\_\_\_\_

Saturday, March \_\_\_\_\_ (Check one area for language of Mass offered)

|                     |        |              |           |           |             |         |
|---------------------|--------|--------------|-----------|-----------|-------------|---------|
| <b>Vigil Mass 1</b> |        |              |           |           |             |         |
|                     | (Time) | (Attendance) | (English) | (Spanish) | (Bilingual) | (Other) |
|                     |        |              |           |           |             |         |
| <b>Vigil Mass 2</b> |        |              |           |           |             |         |
|                     | (Time) | (Attendance) | (English) | (Spanish) | (Bilingual) | (Other) |

Sunday, March \_\_\_\_\_ (Check one area for language of Mass offered)

|                    |        |              |           |           |             |         |
|--------------------|--------|--------------|-----------|-----------|-------------|---------|
| <b>A.M. Mass 1</b> |        |              |           |           |             |         |
|                    | (Time) | (Attendance) | (English) | (Spanish) | (Bilingual) | (Other) |
|                    |        |              |           |           |             |         |
| <b>A.M. Mass 2</b> |        |              |           |           |             |         |
|                    | (Time) | (Attendance) | (English) | (Spanish) | (Bilingual) | (Other) |
|                    |        |              |           |           |             |         |
| <b>A.M. Mass 3</b> |        |              |           |           |             |         |
|                    | (Time) | (Attendance) | (English) | (Spanish) | (Bilingual) | (Other) |

Sunday, March \_\_\_\_\_ (Check one area for language of Mass offered)

|                    |        |              |           |           |             |         |
|--------------------|--------|--------------|-----------|-----------|-------------|---------|
| <b>P.M. Mass 1</b> |        |              |           |           |             |         |
|                    | (Time) | (Attendance) | (English) | (Spanish) | (Bilingual) | (Other) |
|                    |        |              |           |           |             |         |
| <b>P.M. Mass 2</b> |        |              |           |           |             |         |
|                    | (Time) | (Attendance) | (English) | (Spanish) | (Bilingual) | (Other) |
|                    |        |              |           |           |             |         |
| <b>P.M. Mass 3</b> |        |              |           |           |             |         |
|                    | (Time) | (Attendance) | (English) | (Spanish) | (Bilingual) | (Other) |
|                    |        |              |           |           |             |         |
| <b>P.M. Mass 4</b> |        |              |           |           |             |         |
|                    | (Time) | (Attendance) | (English) | (Spanish) | (Bilingual) | (Other) |

Please e-mail this sheet to [robert.siler@yakimadioces.org](mailto:robert.siler@yakimadioces.org) or fax to Msgr. Robert Siler, 509-966-8334 within two days after completing the count.

If you are unable to count Mass attendance this weekend, do so the following weekend.

PERMISSION TO PROCURE AN INVESTIGATIVE CRIMINAL HISTORY REPORT  
**THE DIOCESE OF YAKIMA**

Church Name or Number: \_\_\_\_\_

**PLEASE TYPE OR PRINT LEGIBLY**

Applicant: \_\_\_\_\_  
Last Name First Name Middle

Current Address: \_\_\_\_\_  
Street City State Zip

Driver's License #: \_\_\_\_\_ State Issued: \_\_\_\_\_

Please list other names used and dates of name changes in the last ten years:

\_\_\_\_\_  
Date of Birth: \_\_\_\_/\_\_\_\_/\_\_\_\_ SS #\* \_\_\_\_/\_\_\_\_/\_\_\_\_ Gender: M  F

**\* If you do not have a SS #, you MUST sign the declaration on the opposite side.**

**Please list past residences for the last ten years:**

|              |             |               |                 |
|--------------|-------------|---------------|-----------------|
| State: _____ | City: _____ | County: _____ | Years: to _____ |
| State: _____ | City: _____ | County: _____ | Years: to _____ |
| State: _____ | City: _____ | County: _____ | Years: to _____ |

Have you ever been convicted of a crime? \_\_\_\_\_ If "yes", please provide details:

\_\_\_\_\_  
\_\_\_\_\_

**INVESTIGATIVE CRIMINAL HISTORY REPORT AUTHORIZATION**

In connection with my application or present employment, I understand that an investigative report may be requested that may include information regarding my court records (both civil and criminal), my driving records, educational and professional credentials and personal and professional references. This may come from either public or private sources and may contain information regarding my character, experience, work habits and reasons for termination from past employers. I understand that this document shall be kept on file and may be used at any time during my employment to procure an investigative report. I also understand that I may (1) request in writing the nature of the information obtained, and (2) request a written summary of my rights under the Fair Credit Report Act. I hereby agree that a photographic copy or a telephonic facsimile of this document shall be valid for all purposes present and future. I have read, understand, and agree with the above.

Signed: \_\_\_\_\_ Witnessed: \_\_\_\_\_

Date: \_\_\_\_\_

Check category of ministry - also check this box if position pays more than \$20,000 a year:

Priest  Deacon  Seminarian  School Teacher  Employee  Volunteer

**SOCIAL SECURITY DECLARATION**

I have not furnished a Social Security Number on my permission form because I do not have a Social Security Number.

I declare under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.

Signature \_\_\_\_\_ Date: \_\_\_\_\_

Appendix V1

## APPENDIX W

### Diocese of Yakima

#### **Conflict of Interest Policy**

Scope – The following statement of policy applies to each member of the \_\_\_\_\_

The chair and its members are committed to ethical, businesslike, and lawful conduct. To ensure understanding and compliance with these standards and relevant Federal Government requirements, each member will be required to read, agree to and sign the following *Conflict of Interest Policy*. Each member shall complete the *Annual Conflict of Interest Statement* (1) upon entry onto the Governing Body (2) whenever a conflict arises or is suspected and (3) annually while a member is serving.

Responsibility – All decisions of the members of the \_\_\_\_\_ are to be made solely on the basis of a desire to promote the best interests of the organization and those it serves.

Disclosure of Conflicts With Respect to Potential Financial Transactions – In the event any financial transaction involving the \_\_\_\_\_ also involves (1) a member or a member of their extended family, or (2) an organization with which any member of the \_\_\_\_\_ has any material financial interest, the member having the affiliation or interest, at the first knowledge of the transaction shall disclose fully the precise nature of the interest or involvement.

Disclosure Statement – Each member of the \_\_\_\_\_ shall be required to submit a disclosure statement listing all organizations with which he or she is affiliated and describing the nature of the affiliation as defined below. In the event there is any material change in the information contained in any disclosure statement, the person who submitted it shall promptly submit written notification of the change.

A member is deemed to be affiliated with any organization that may be potentially related to the financial operation of the \_\_\_\_\_ of which he or she, or a member of his or her family, is a director, trustee, officer, partner, employee, or agent; or (2) receives direct financial benefit from sales or services; or (3) have a 35 percent or greater interest.

The term family shall be deemed to include an individual's spouse, children (including legally adopted children), parents, grandparents, great grandparents, siblings (whether by whole or half blood), spouse of that individual's siblings, children, grandchildren and great grandchildren and members of that individual's household.

In no way should this policy imply that members should reveal any ethnic, political, fraternal or civic affiliations.

Administration – All disclosures required under this policy and amendments thereto, if by members, shall be directed in writing to the governing member. The governing member shall be responsible for the administration of this policy. Issues under this policy concerning members shall be reported initially to the governing member for appropriate action. Information disclosed under this policy shall be held in confidence by the persons authorized to receive and act upon it except where, in the judgment of any of such persons, the best interest of the organization requires further disclosure. This review process shall be reported annually to the governing member.

Restraint on Participation – A member who has declared or has been found to have a conflict of interest in any proposed transaction or other matter shall refrain from participating in consideration of the proposed transaction or other matter, unless for special reasons the \_\_\_\_\_ requests information or interpretation from the person or persons involved. In the case of a member, he or she shall not vote on the matter in question and, if so requested by the Chairperson or any other member of the\_\_\_\_, shall not be present at the time of the vote. With respect to restraint on participation, where applicable, the Chairperson shall take such action as is necessary to assure that the transaction is completed in the best interests of the Governing Body without the substantive involvement of the person who has the possible conflict of interest.

Advance Determinations – Any member who is uncertain about possible conflict of interest in any matter may request the Governing Body to determine whether a possible conflict exists; the Governing Body; shall resolve the question by majority vote. If required, the question of potential conflict might be referred to the Chief Financial Officer for an opinion prior to the vote.



**A Annual Conflict of Interest Statement for**

Check all of the following that apply (use additional sheets as needed):

1. \_\_\_\_ To the best of my knowledge, I, either directly or through a member of my family, am affiliated with the following organizations that may be potentially related to the financial operation of \_\_\_\_\_: (See previous section for definitions of "affiliated" and "family".)

*Name of Organization Description of Possible Affiliation:*

---

---

---

2. \_\_\_ To the best of my knowledge there exist no circumstances involving me or a member of my family that may be construed as a conflict of interest within the meaning of the accompanying policy statement.

3. \_\_\_ To the best of my knowledge, there exist circumstances involving me or a member of my family that may be construed as a conflict of interest within the meaning of the policy statement, as follows (describe below):

---

---

---

4. \_\_\_ There may be the possibility of a potential conflict of interest as follows (describe below):

---

---

---

I certify the above:

\_\_\_\_\_  
Name (Printed)

\_\_\_\_\_

Signature

Date



**DIOCESE OF YAKIMA**  
**New Employee Checklist**

Employee Name: \_\_\_\_\_

**OFFICE CHECKLIST**

- \_\_\_\_\_ Entry Codes – if applicable
- \_\_\_\_\_ Keys given – if applicable
- \_\_\_\_\_ Credit card – sign up if applicable

**PAYROLL**

- \_\_\_\_\_ W-4
- \_\_\_\_\_ I-9
- \_\_\_\_\_ Direct Deposit
- \_\_\_\_\_ Background Check

**BENEFITS PACKET**

- \_\_\_\_\_ Medical Insurance
- \_\_\_\_\_ Benefits Buffet
- \_\_\_\_\_ Flexible Spending Account (FSA)
- \_\_\_\_\_ Long Term Care Insurance
- \_\_\_\_\_ Retirement – 5% and voluntary
  
- \_\_\_\_\_ Employee Policies received
  
- \_\_\_\_\_ Copy of this form given to employee

\_\_\_\_\_  
Signature of Employee

\_\_\_\_\_  
Signature – Payroll

\_\_\_\_\_  
Signature - Benefits

\_\_\_\_\_  
Date

**APPENDIX X2**

**DIOCESE OF YAKIMA**  
Employee Exit/Separation Checklist Employee

Name: \_\_\_\_\_

**OFFICE CHECKLIST**

- \_\_\_\_\_ Office keys returned
- \_\_\_\_\_ Credit card returned
- \_\_\_\_\_ All personal items have been removed by employee
- \_\_\_\_\_ Employee's confidentiality review
- \_\_\_\_\_ Outstanding debt review
- \_\_\_\_\_ Fringe benefit review

**BENEFITS & OTHER**

- \_\_\_\_\_ Medical / Vision cards returned
- \_\_\_\_\_ Final payroll pay date: \_\_\_\_\_
- \_\_\_\_\_ Final vacation hours paid (if accrued and authorized)
- \_\_\_\_\_ Time Sheet (turned in on last day worked)
- \_\_\_\_\_ Health Insurance end date (or continuation info given)
- \_\_\_\_\_ Benefit Buffet Optional Benefit (terminated or continued?)
- \_\_\_\_\_ Retirement funds
- \_\_\_\_\_ Employee Separation printout received

\_\_\_\_\_ Copy of this form given to employee

Your final paycheck will be an automatic deposit or will be mailed depending on how your current payroll is set up.

Note: If you should move prior to the end of the year of termination please notify of us of your new address so we can send your W2 to the correct address.

Mail to:

\_\_\_\_\_  
Signature of Employee

\_\_\_\_\_  
Signature of Interviewer for Office Items

\_\_\_\_\_  
Signature of Interviewer for Benefits/Payroll

\_\_\_\_\_  
Date

# CONFIDENTIAL

DIOCESE OF YAKIMA  
 PASTORAL CENTER  
 5301-A TIETON DRIVE  
 YAKIMA, WA 98908-3493



## EMPLOYEE ACCIDENT/ILLNESS REPORT

|  |  |   |   |
|--|--|---|---|
| <b>EMPLOYEE</b>  | Last Name  | First Name  | MI  |
| Home Address (Number & Street, Apt)  |  | City  | State Zip Code Telephone  |
| Social Security Number   | Date of Birth  | Sex<br><input type="checkbox"/> M <input type="checkbox"/> F  | Marital Status<br><input type="checkbox"/> Sing <input type="checkbox"/> Mar. <input type="checkbox"/> Div. <input type="checkbox"/> Wid. |
| <b>EMPLOYER</b>  | Employer's Name  |   | Location  |
| <b>INJURY/<br/>ILLNESS</b>   | Date of Injury   | Time of Injury<br>a.m.<br>p.m.  | Date Reported Time Reported<br>a.m.<br>p.m.   |
| Last Day of Work After Injury  |  | Date of Return to Work  | Number of Work Days Lost  |
| Address or Location of Accident  |  | City  | County State Zip Code   |
| On Employer Premises?<br><input type="checkbox"/> yes <input type="checkbox"/> no  | Nature of Injury (Scratch, Cut, Bruise, etc.?) (see reverse)                               | Fatal?<br><input type="checkbox"/> yes <input type="checkbox"/> no  | Part of Body Injured (see reverse)  |
| How did accident happen? Describe in detail, specifying what employee was doing when accident occurred, the machine, tool, substance, or object most closely connected with accident (use reverse side if needed). |  |   |   |
|  |  |   |   |
| If another person not in company employ caused accident, give name, address, phone, and any other pertinent information (driver's license, auto registration number, ins. policy number, etc.).                    |  |   |   |
| Witnesses:   |  |   |   |
| <b>MEDICAL CARE</b>  | Was medical care administered?<br><input type="checkbox"/> yes <input type="checkbox"/> no |   | Attending physician (name)  |
| Hospital/Medical Facility (name, address, phone)   |  |   | Is Employee Hospitalized?<br><input type="checkbox"/> yes <input type="checkbox"/> no   |
| Treatment (describe and state whether further treatment is required)   |  |   |   |
| <b>AUTHORIZED SIGNATURE</b>  | Date   | Supervisor's Signature  | Title   |
| Employee's Signature Refusing Treatment  | Date   | <b>In the event of death or serious injury/illness, call 911 &amp; the Pastoral Center immediately (509) 965-7117</b> |   |



---

Item continued from front side

DRAFT



# What To Do In Case of Work-Related Injury Or Illness

|   |  |
|---|--|
| <p>Get First Aid<br/>↓</p>  | <p>Many falls, cuts, and sprains can become serious injuries if they aren't treated right away. If it's a minor injury, get first aid at your workplace</p>  |
| <p>Seek Help<br/>If you need an emergency room or health care provider<br/>↓</p>              | <p>If you are injured at work and need treatment, go to (specific clinic/hospital), or the emergency room or health care provider of your choice and tell them you were injured at work. They will assist you in filing the workers' compensation.</p>                             |
| <p>↓</p>  | <p>Starting January 2013, if you need medical care after that first visit, you will need to see a provider in our network. If your regular doctor is not in our network, encourage them to join, or find one that is in our network.</p>   |
| <p>Advise Supervisor<br/>Or Diana Aparicio<br/>(509-965-7120-X1006)<br/>Immediately<br/>↓</p> | <p>If you are injured on the job or diagnosed with an occupational disease, let your employer know right away. Employers need to know about injuries and be familiar with the situation when the L&amp;I paperwork arrives so that they can help you plan your return to work.</p> |
| <p>Coordinate<br/>With your Supervisor or Diana Aparicio on your return to work</p>           | <p>It is the policy of the Diocese to support the practice of bringing injured employees back to work, as soon as they are medically able, to a position within the company compatible with any physical restrictions they may have.</p>   |