

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

New Account #	Description	Examples / Notes
ASSETS		
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

LIABILITIES		
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	
NET ASSETS		
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.
INCOME		
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	
EXPENSES		
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 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

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 D

Checklist for Accounting Duties & Functions (Fiscal Year July through June)

WEEKLY

1. Review Work-in Progress folder every Monday
2. Prepare invoices for approval
3. Prepare checks for approval invoices/expenditures (set day of week)
4. Prepare Payroll (could also be semi-monthly)
5. Deposit/Wire Federal payroll taxes
6. Backup computer files with off-site computer

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN

MONTHLY

1. Complete Bank reconciliation's by 10th of month and review stale checks (still outstanding one month or more after issue)
2. File returned checks and voids sequentially with
3. Prepare and enter Adjusting Journal Entries (use standard AJE)
4. Prepare prior month financial statements by 15th of month
5. Review Parish Financial Calendar & refer to Financial Manual
6. Deposit payroll taxes
7. Lay retirement contributions must be uploaded & paid to Mutual of America no later than 15 days following payroll date. per IRS
8. Update Employee vacation/sick time records
9. Pay Diocesan billings by 10th of month
10. Pay Subsidy to Elementary School
11. Pay Loan
12. Submit Designated Collection to Diocese within three weeks

QUARTERLY/CALENDER YEAR END TAX REPORTING

Payroll Reports/Payments:

1. Federal 941
 2. State
- January - Issue W-2s and 1099-MISC IRS Forms by 1/31
Issue contribution summaries to contributors

SEP	DEC	JAN	JUN									

Note: Enter a checkmark or the date upon completion of specific task in the appropriate box.

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

Name	Name	Name
Coin	Coin	Coin
Cash	Cash	Cash
Check	Check	Check
Total	Total	Total

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

APPENDIX 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)

<u>Program</u>		<u>Amount (or Percent)</u>	<u>Program</u>		<u>Amount (or Percent)</u>
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 20th

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.

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

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

Employer Identification Number:
53-0196617

Group Exemption Number:
0928

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 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), 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 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

Records Type	Retention Period
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, 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. Form 5578 must be filed by the 15th day of the 5th 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 15th day of the 5th month following the end of the church's tax year (November 15th). Forms 990-T and instructions can be obtained from the IRS website at 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. 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/

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)

Vigil Mass 1						
	(Time)	(Attendance)	(English)	(Spanish)	(Bilingual)	(Other)
Vigil Mass 2						
	(Time)	(Attendance)	(English)	(Spanish)	(Bilingual)	(Other)

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

A.M. Mass 1						
	(Time)	(Attendance)	(English)	(Spanish)	(Bilingual)	(Other)
A.M. Mass 2						
	(Time)	(Attendance)	(English)	(Spanish)	(Bilingual)	(Other)
A.M. Mass 3						
	(Time)	(Attendance)	(English)	(Spanish)	(Bilingual)	(Other)

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

P.M. Mass 1						
	(Time)	(Attendance)	(English)	(Spanish)	(Bilingual)	(Other)
P.M. Mass 2						
	(Time)	(Attendance)	(English)	(Spanish)	(Bilingual)	(Other)
P.M. Mass 3						
	(Time)	(Attendance)	(English)	(Spanish)	(Bilingual)	(Other)
P.M. Mass 4						
	(Time)	(Attendance)	(English)	(Spanish)	(Bilingual)	(Other)

Please e-mail this sheet to 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

EMPLOYEE	Last Name	First Name	MI
Home Address (Number & Street, Apt)		City	State Zip Code Telephone
Social Security Number	Date of Birth	Sex <input type="checkbox"/> M <input type="checkbox"/> F	Marital Status <input type="checkbox"/> Sing <input type="checkbox"/> Mar. <input type="checkbox"/> Div. <input type="checkbox"/> Wid.
EMPLOYER	Employer's Name		Location
INJURY/ ILLNESS	Date of Injury	Time of Injury a.m. p.m.	Date Reported Time Reported a.m. 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? <input type="checkbox"/> yes <input type="checkbox"/> no	Nature of Injury (Scratch, Cut, Bruise, etc.?) (see reverse)	Fatal? <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:			
MEDICAL CARE	Was medical care administered? <input type="checkbox"/> yes <input type="checkbox"/> no		Attending physician (name)
Hospital/Medical Facility (name, address, phone)			Is Employee Hospitalized? <input type="checkbox"/> yes <input type="checkbox"/> no
Treatment (describe and state whether further treatment is required)			
AUTHORIZED SIGNATURE	Date	Supervisor's Signature	Title
Employee's Signature Refusing Treatment	Date	In the event of death or serious injury/illness, call 911 & the Pastoral Center immediately (509) 965-7117	



Item continued from front side



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

<p>Get First Aid ↓</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 If you need an emergency room or health care provider ↓</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 Or Diana Aparicio (509-965-7120-X1006) Immediately ↓</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&I paperwork arrives so that they can help you plan your return to work.</p>
<p>Coordinate 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>