

**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 for Vicars/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 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).