

**Diocese of Yakima
Recommended Chart of Accounts**

Effective: 7/1/2019

NOTE: If you need to add a new account, please notify Sue Schoolcraft so it can be added to the Chart of Accounts. Feel free to add as many sub-accounts as needed without notification.

Additional accounts should be added as needed using using 5 digits as follows:

1xxxx - Assets

2xxxx- Liabilities

3xxxx - Net Assets

50xxx and 51xxx - Parish Specific Revenue

53xxx and 54xxx - School Specific Revenue

55xxx - Cemetery Specific Revenue

56xxx and 57xxx - Non-Specific Revenue

6xxxx - Diocesan Billed Expenses

70xxx and 71xxx - Parish Specific Expenses

72xxx and 73xxx - School Specific Expenses

75xxx - Cemetery Specific Expenses

76xxx to 80xxx - Non-Specific Expenses

OLD#	NEW#	ACCOUNT NAME	ACCOUNT TYPE	EXAMPLES/NOTES
ASSETS				
100	10000	CASH - CHECKING	Bank	Checking accounts should be reconciled with the bank statements every month.
106	10100	CASH - XXXX	Bank	Can be named as needed, i.e. Altar Society, Charitable Giving, Food bank, etc. Checking accounts should be reconciled with the bank statements every month.
	10200	CASH - XXXX	Bank	Can be named as needed, i.e. Altar Society, Charitable Giving, Food bank, etc. Checking accounts should be reconciled with the bank statements every month.
	10300	CASH - XXXX	Bank	Can be named as needed, i.e. Altar Society, Charitable Giving, Food bank, etc. Checking accounts should be reconciled with the bank statements every month.
	10400	CASH - XXXX	Bank	Can be named as needed, i.e. Altar Society, Charitable Giving, Food bank, etc. Checking accounts should be reconciled with the bank statements every month.
105	10500	CRP SAVINGS ACCOUNT(S)	Bank (or Other Current Asset)	Balance(s) in the Capital Revolving Program (CRP). Deposits to/withdrawals from CRP savings should flow through this account and it should be reconciled with the CRP statements every month.
	10700	PETTY CASH	Other Current Asset	Petty cash balance - should not contain large sums of money, recommend only about \$600 for incidentals (NOT for cashing checks). Please refer to the "Petty Cash" section of the Diocesan Finance Policies and Procedures for administration and reconciliation procedures of this account.
	11000	CHARITABLE GIVING ACCOUNT	Other Current Asset (or Bank)	For "St Vincent" and/or charitable giving account activity when it is tracked separately.
120	12000	ACCOUNTS/TUITION RECEIVABLE	Accounts Receivable	Amounts billed to customers and/or parents but not yet received
150	15000	FIXED ASSETS	Fixed Asset	Property purchased for the specific use of the institution that cost \$500 or more, including Land, Building & Improvements, Auto, Equipment, and Office Equipment
	16000	ENDOWMENT INVESTMENT	Other Asset	Value of investment in Central Washington Catholic Foundation or other endowments
180	16200	PREPAID EXPENSES	Other Asset	Expenses paid before they are actually incurred, for example, pre-payment of insurance premiums for policy period that extends beyond the current fiscal year
130	16500	NOTE RECEIVABLE	Other Asset	Loans receivable from third parties
160	16900	OTHER ASSETS	Other Asset	
LIABILITIES				
200	20000	ACCOUNTS PAYABLE	Accounts Payable	Expenses incurred but not yet paid
	21000	CREDIT CARD PAYABLE	Credit Card	Charges to a VISA, MasterCard, Discover or other Credit Card that have been incurred but not yet paid
220	22000	PAYROLL TAXES PAYABLE	Other Current Liability	FICA, Medicare and L&I expenses incurred but not yet paid, including amounts withheld from gross wages of employees
	22200	FSA PAYABLE	Other Current Liability	This account tracks the account balances for employees participating in the flexible spending program.
225	22500	INSURANCE PREMIUMS	Other Current Liability	Amounts withheld from employees wages for insurance premiums
230	23000	RETIREMENT DEFERRALS	Other Current Liability	Amounts withheld from employees wages for retirement deferrals
204	23500	OTHER PAYABLES	Other Current Liability	
	23600	DEFERRED TUITION	Other Current Liability	Tuition for the next school/fiscal year that is collected in the prior fiscal year
	23700	DEFERRED REGISTRATION FEES	Other Current Liability	Registration fees for the next fiscal/school year that is collected in the prior fiscal year

OLD#	NEW#	ACCOUNT NAME	ACCOUNT TYPE	EXAMPLES/NOTES
215	23900	OTHER DEFERRED REVENUE	Other Current Liability	Income that is collected but not yet due, i.e. money for an event in August that is collected prior to June 30
256	25600	DIOCESAN COLLECTIONS	Other Current Liability	Funds received/paid for Diocesan or National Collections, i.e. Priest Retirement & Seminarian collection, Rice Bowl, Catholic Relief Services, etc.
260	26000	CAPITAL CAMPAIGN	Other Current Liability	Funds received/paid for the Diocesan Capital Campaign which get distributed 80% to Priest Retirement Trust and 20% to Seminarian Education Trust
265	26500	CATHOLIC CHARITIES	Other Current Liability	Funds received/paid for Catholic Charities, i.e. Christmas Collection
270	27000	ACA INCOME/TO DIOCESE	Other Current Liability	Funds received/paid for the Annual Catholic Appeal, including pledge payments
275	27500	CUSTODIAL LIABILITY	Other Current Liability	Special collections or fundraisers payable to other organizations outside of parish programs
203	27600	DEPOSITS	Long Term Liability	Deposits made to third parties that are held and may be refunded, i.e. rental deposits
250	27700	NOTES PAYABLE	Long Term Liability	Principal balance owing for building and/or equipment/auto loans
255	27800	DIOCESAN LOANS	Long Term Liability	Balance owing on loans from Diocese
NET ASSETS				
300	30000	NET ASSETS - UNRESTRICTED	Equity	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. Unrestricted funds are those where the donor did not place any restrictions on the donation regarding where it should be spent. Any restricted funds will also close to this account, so need to be reclassified to 30100 and labelled pursuant to the restriction
	30100	NET ASSETS - RESTRICTED	Equity	Donations net of expenses from the prior fiscal year that have not yet been spent pursuant to the donor restriction before year end
INCOME				
PARISH SPECIFIC REVENUE				
501	50100	SUNDAY COLLECTIONS	Income	Receipts from envelopes and loose money collected during weekend masses, plus receipts sent via mail or electronically in replacement of basket collections from the weekend. All other receipts given weekly, monthly, quarterly, and annually by parishioners in lieu of their weekly offering. Other offerings made by children, notwithstanding where collected. Offerings may be in the form of checks, currency, property, stocks, etc.
502	50200	HOLY DAYS	Income	Receipts from envelopes and loose money collected during Holy Day masses. See list of Holy Days in Appendix K1 .
503	50300	SPECIAL PARISH COL	Income	Collections taken for specified parish needs
504	50400	BUILDING FUND	Income	Special collections taken or donations received for the purpose of building and maintenance
505	50500	GIFTS/BEQUESTS/DONATIONS	Income	Bequests are funds received from wills or memorials
506	50600	STOLE FEES	Income	Funds received from ceremonial services, such as weddings, baptisms and funerals
540	50700	MISSIONS/RETREATS	Income	Funds received to support clergy and deacons for retreats and missionary trips
508	50800	ACA REBATE	Income	Rebate received from the Diocese for Annual Catholic Appeal donations over and above the goal set for the parish
520	51000	RELIGIOUS EDUCATION	Income	Funds rec'd for religious education
531	51100	VOTIVE CANDLES/FLOWERS	Income	Funds rec'd for candles and flowers
532	51200	ALTAR SOCIETY	Income	Funds rec'd for parish Altar Society (if the parish has one)
527	51700	RELIGIOUS ARTICLES	Income	Income from sale of religious items (holy cards, prayerbooks, statues, medals, etc.)
SCHOOL SPECIFIC REVENUE				
500	53000	TUITION INCOME	Income	Tuition accrued for the current school year
511	53100	SCHOOL REGISTRATION FEES	Income	Registration fees received for school registrations
512	53200	SUBSIDY INCOME	Income	Funds received by schools from parish(es) for their support of the Catholic education, or receipts from the Diocese for other support
536	53600	CAFETERIA INCOME	Income	Funds received by schools for meals at the cafeteria
537	53700	ACTIVITY FEE	Income	Funds received for athletics and other school activities
CEMETERY SPECIFIC REVENUE				
522	55200	GRAVES SALES	Income	Sale of graves at the cemetery
	55300	COLUMBARIUM SALES	Income	Sale of Columbarium niches
	55400	MARKERS AND VASES	Income	Sale of headstones, markers and vases at the cemetery
	55500	LINERS	Income	Sale of grave liners at the cemetery
	55600	STONE SETTING	Income	Receipts for setting headstones at the cemetery
	55700	CEMETERY SERVICE	Income	Receipts for graveside services
	55800	OTHER CEMETERY INCOME	Income	Receipts for other cemetery specific income
NON-SPECIFIC REVENUE				

OLD#	NEW#	ACCOUNT NAME	ACCOUNT TYPE	EXAMPLES/NOTES
521	56100	RENT INCOME	Income	Rent received from tenant(s)
509	56200	GRANTS	Income	Funds received from grants
533	56300	PROGRAM/MINISTRY INCOME	Income	Income received from specific programs or ministries
529	56400	FUNDRAISING INCOME	Income	Gross receipts from fundraising events (expenses should be coded to 77100)
	56500	IN-KIND DONATION INCOME	Income	For large non-cash donations that can be easily and reasonably valued by either donor receipts or representations. Donor acknowledgements should be issued without statement of the value because it is up to the donor to determine the value.
	56600	DONATION INCOME-RESTRICTED	Income	Donations received that are restricted for a specific purpose.
534	57000	GAIN/LOSS ON CRP SAVINGS	Other Income	Quarterly Total Return Allocations distributed to CRP Savings accounts
516	57100	INTEREST INCOME	Other Income	Interest earned from bank accounts, not including CRP
514	57200	PROPERTY SALES	Other Income	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.
	57400	FSA FORFEITURES	Other Income	Income from Flexible Savings Accounts where the employee has been terminated and/or has not used their FSA balance by the required date.
519	57500	MISC INCOME	Other Income	Immaterial, occasional and infrequent receipts that do not fall into any other category
ACCOUNTS THAT WILL NO LONGER BE USED				
507	NOT USED	TUITION/PREVIOUS YEAR	--	Any income coded to this account should be reclassified to 53000 TUITION INCOME
523	NOT USED	ANNUAL CARE	--	Any income coded to this account should be reclassified to 55800 OTHER CEMETERY INCOME
526	NOT USED	PERPETUAL CARE	--	Any income coded to this account should be reclassified to 55800 OTHER CEMETERY INCOME
510	NOT USED	DIOCESAN GRANTS	--	Any income coded to this account should be reclassified to 56200 GRANTS
513	NOT USED	DEVELOPMENT FUND	--	Any income coded to this account should be reclassified to 56300 PROGRAM/MINISTRY INCOME
517	NOT USED	BANK/INTEREST EARNED	--	Any income coded to this account should be reclassified to 57100 INTEREST INCOME
518	NOT USED	REIMBURSEMENT	--	Any amounts coded to this account should be reclassified to the account related to the reimbursement. For example, reimbursement for school expenses paid by the parish should be coded to the expense that is being reimbursed
524	NOT USED	PROGRAM INCOME	--	Any income coded to this account should be reclassified to 56300 PROGRAM/MINISTRY INCOME
528	NOT USED	DIOCESAN SUBSIDY	--	Any income coded to this account should be reclassified to 53200 SUBSIDY INCOME
530	NOT USED	PREPARATION CLASSES	--	Any income coded to this account should be reclassified to 51000 RELIGIOUS EDUCATION
535	NOT USED	ENDOWMENT INCOME	--	Any income coded to this account should be reclassified to 57100 INTEREST INCOME
538	NOT USED	YOUTH GROUP	--	Any income coded to this account should be reclassified to 56300 PROGRAM/MINISTRY INCOME
539	NOT USED	SCHOOL BUS	--	Any income coded to this account should be reclassified to 56300 PROGRAM/MINISTRY INCOME
501A	NOT USED	OTHER OFFERTORY INCOME	--	Any income coded to this account should be reclassified to 50100 SUNDAY COLLECTIONS
EXPENSES				
DIOCESAN BILLED EXPENSES				
600	60000	DIOCESANUM	Expense	Payments made to Diocese for annual assessment. Amount is calculated with (Prior fiscal year Sunday Collections plus Holy Days minus school subsidy times 6%). Billed annually in November
605	60500	CLERGY SUPPLEMENTAL	Expense	Payments made to Diocese for Clergy Supplemental Plan premiums
606	60600	CLERGY LTC INS	Expense	Payments made to Diocese for Clergy Long-term care Insurance premiums
607	60700	CLERGY RETIREMENT	Expense	Payments made to Diocese for Clergy Retirement
PARISH SPECIFIC EXPENSES				
701	70100	RECTORY EXPENSES	Expense	Expenses incurred for the maintenance of the rectory, including groceries and supplies
	70200	LITURGICAL SUPPLIES	Expense	Purchase of supplies for the church, i.e. missals, bulletins, music, sacristy, etc.
714	71400	SCHOOL SUBSIDY	Expense	Payments made by the parish to Diocesan schools for Catholic School support
715	71500	REL. ED. EXPENSES	Expense	Expenses incurred for Religious Education
SCHOOL SPECIFIC EXPENSES				
	72000	TEXTBOOKS	Expense	Purchase of textbooks for the classrooms
	72100	TECHNOLOGY SUPPLIES	Expense	Purchase of technology supplies for the classrooms, such as iPads, computers, software, etc.
	72200	OTHER SCHOOL PROGRAM SUPPLIES	Expense	Purchase of other school program supplies
616	72600	CLASSROOM SUPPLIES	Expense	Formerly called BOOKS AND SUPPLIES/PROGRAM. Expenses for the purchase of classroom supplies
	72700	CAFETERIA EXPENSES	Expense	Costs related to cafeteria program

OLD#	NEW#	ACCOUNT NAME	ACCOUNT TYPE	EXAMPLES/NOTES
	72800	STUDENT ACTIVITIES EXPENSE	Expense	Costs related to student activities and programs
	72900	BAD DEBT EXPENSE	Expense	Write-off of uncollectible tuition receivables.
725	73500	FINANCIAL AID	Expense	Costs related to the administration of financial aid for parents and students who need financial assistance
CEMETERY SPECIFIC EXPENSES				
	75000	GRAVE OPENING/CLOSING COSTS	Expense	Costs related to opening and closing graves
	75100	GRAVE SUPPLIES	Expense	Supplies specifically purchased for the graveyard
	75200	COLUMBARIUM EXPENSES	Expense	Costs related to columbarium niches
	75300	OTHER CEMETERY EXPENSES	Expense	Other expenses specific to cemeteries
NON-SPECIFIC EXPENSES				
705	76000	SALARIES (GROSS)	Expense	Gross wages paid to employees and clergy (amounts withheld for FICA, Medicare, Insurance and/or retirement deferrals should be posted to the respective liability account noted above)
604	76100	HEALTH INSURANCE EXPENSE	Expense	Payments made for Employee and Clergy Health Insurance premiums (employer portion only)
711	76200	EMPLOYEE RETIREMENT	Expense	5% Employer contribution to 403(b) plan for eligible employees
709	76300	PAYROLL TAX EXPENSES	Expense	Formerly named "FICA". Includes employer portion of payroll taxes: FICA, Medicare, FMLA, Labor & Industries, etc.
618	76400	PROFESSIONAL/CONTRACTUAL SERVICES	Expense	Payments made to individuals (not employees) for professional services rendered, reportable on IRS Form 1099
601	76500	LIABILITY INS.	Expense	Payments made to Catholic Mutual for Liability, CCD, and Fire & Peril Insurance premiums
708	76600	AUTO INSURANCE	Expense	Insurance premiums for automobiles, plus reimbursement to priests for 1/2 of their auto insurance premium for one vehicle
712	76700	OFFICE EXPENSE	Expense	Office expenses, postage, printing and publication costs, etc.
706	76800	SUPPLIES	Expense	Purchase of supplies for business operations
721	76900	Bank Fees	Expense	Services charges, fees, NSF, online donation merchant fees, etc.
	77000	ADVERTISING	Expense	Marketing and advertising expenses
	77050	DUES & SUBSCRIPTIONS	Expense	Costs for annual dues and subscriptions
	77100	FUNDRAISING EXPENSE	Expense	Expenses incurred for fundraising events
	77200	PROGRAMS/MINISTRY EXPENSE	Expense	Expenses for programs, i.e. Altar Society, Parent-Teacher Group, Charity programs, Outreach, Hospitality, etc.
	77250	BOOKSTORE/GIFT SHOP EXPENSES	Expense	Expenses related to operating a book store / gift shop connected to the parish or school
622	77300	CONTINUING EDUCATION	Expense	Formerly called Classes/Retreats. Includes cost for classes, conferences and retreats held for clergy or lay employees to further their education and professional development
703	77400	TRAVEL EXPENSE	Expense	Payments made for reimbursement of travel expenses in conjunction with the business-related travel, i.e. hotel, airfare, parking, toll fees, etc.
702	77500	REPAIRS & MAINT	Expense	Repair and maintenance for building, grounds and equipment. (Which may include 1099 vendors)
704	77600	AUTO EXP & MILEAGE REIMBURSEMENT	Expense	Repair and maintenance for automobiles. Payments made for the reimbursement of mileage for program-related expenses
707	77700	TELEPHONE/UTILITIES	Expense	Telephone, electricity, gas, water, sewer, garbage, cable, internet
717	77800	PROPERTY TAX	Expense	Amounts paid for property taxes
718	77900	EXCISE TAX	Expense	Excise or Use tax paid for materials and supplies
611	78100	RENT EXPENSE	Expense	Rent paid for property or equipment. (This includes potential 1099 vendors)
713	78200	GIFTS & DONATIONS	Expense	Gifts and donations made to other organizations
608	78500	INTEREST EXPENSE	Other Expense	Interest portion of loan payments. Principal portion should be applied to accounts starting with "2" noted above in liabilities.
720	78900	MISC EXPENSES	Other Expense	Expenses that are immaterial in amount and infrequent that don't fall into any other category
EXPENSE ACCOUNTS THAT WILL NO LONGER BE USED				
602	NOT USED	CCD STUDENT INS	--	Amounts coded to this account should be reclassified to 76500 LIABILITY INS.
603	NOT USED	FIRE & PERIL INS.	--	Amounts coded to this account should be reclassified to 76500 LIABILITY INS.
617	NOT USED	LIBRARY, AUDIO-VISUAL	--	Amounts coded to this account should be reclassified to 72100 or 72200 or 72200 school supplies
610	NOT USED	SALARIES (CLERGY)	--	Amounts coded to this account should be reclassified to 76000 SALARIES (GROSS)
612	NOT USED	STEWARDSHIP	--	Amounts coded to this account should be reclassified to 77200 PROGRAMS/MINISTRY EXPENSE
613	NOT USED	ENDOWMENT FUND	--	Amounts coded to this account should be reclassified to 78500 INTEREST EXPENSE
614	NOT USED	PRINTING/PUBLICATION	--	Amounts coded to this account should be reclassified to 76700 OFFICE EXPENSE
615	NOT USED	POSTAGE	--	Amounts coded to this account should be reclassified to 76700 OFFICE EXPENSE

OLD#	NEW#	ACCOUNT NAME	ACCOUNT TYPE	EXAMPLES/NOTES
619	NOT USED	PROFESSIONAL FEES	--	Amounts coded to this account should be reclassified to 76400 PROFESSIONAL/CONTRACTUAL SERVICES
710	NOT USED	STATE INDUSTRIAL	--	Amounts coded to this account should be reclassified to 76300 PAYROLL TAX EXPENSES
716	NOT USED	DIOCESAN LOAN INTEREST	--	Amounts coded to this account should be reclassified to 78500 INTEREST EXPENSE
800	NOT USED	SPECIAL ACCOUNTS	--	Amounts coded to this account should be reclassified to a more specific line item based on what was purchased.