

**Diocese of Yakima
Standard Chart of Accounts**

Effective: 7/1/2021

Updated on 9/6/2022

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.

1xxxx - Assets	56xxx and 57xxx - Non-Specific Revenue
2xxxx- Liabilities	6xxxx - Diocesan Billed Expenses
3xxxx - Net Assets	70xxx and 71xxx - Parish Specific Expenses
50xxx and 51xxx - Parish Specific Revenue	72xxx and 73xxx - School Specific Expenses
53xxx and 54xxx - School Specific Revenue	75xxx - Cemetery Specific Expenses
55xxx - Cemetery Specific Revenue	76xxx to 80xxx - Non-Specific Expenses

ACCOUNT#	ACCOUNT NAME	ACCOUNT TYPE	EXAMPLES/NOTES
ASSETS			
10000	CASH - CHECKING	Bank	Checking accounts should be reconciled with the bank statements every month.
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.
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 indecentals (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.
12000	ACCOUNTS/TUITION RECEIVABLE	Accounts Receivable	Amounts billed to customers and/or parents but not yet received
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
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
16500	NOTE RECEIVABLE	Other Asset	Loans receivable from third parties
16900	OTHER ASSETS	Other Asset	
LIABILITIES			
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
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.
22500	INSURANCE PREMIUMS	Other Current Liability	Amounts withheld from employees wages for insurance premiums
23000	RETIREMENT DEFERRALS	Other Current Liability	Amounts withheld from employees wages for retirement deferrals
23500	OTHER PAYABLES	Other Current Liability	

ACCOUNT#	ACCOUNT NAME	ACCOUNT TYPE	EXAMPLES/NOTES
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
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
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.
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
26500	CATHOLIC CHARITIES	Other Current Liability	Funds received/paid for Catholic Charities, i.e. Christmas Collection
27000	ACA INCOME/TO DIOCESE	Other Current Liability	Funds received/paid for the Annual Catholic Appeal, including pledge payments
27500	CUSTODIAL LIABILITY	Other Current Liability	Special collections or fundraisers payable to other organizations outside of parish programs
27600	DEPOSITS	Long Term Liability	Deposits made to third parties that are held and may be refunded, i.e. rental deposits
27700	NOTES PAYABLE	Long Term Liability	Principal balance owing for building and/or equipment/auto loans
27800	DIOCESAN LOANS	Long Term Liability	Balance owing on loans from Diocese
NET ASSETS			
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			
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.
50200	HOLY DAYS	Income	Receipts from envelopes and loose money collected during Holy Day masses. See list of Holy Days in Appendix K1 .
50300	SPECIAL PARISH COL	Income	Collections taken for specified parish needs
50400	BUILDING FUND	Income	Special collections taken or donations received for the purpose of building and maintenance
50500	GIFTS/BEQUESTS/DONATIONS	Income	Bequests are funds received from wills or memorials
50600	STOLE FEES	Income	Funds received from ceremonial services, such as weddings, baptisms and funerals (stole fees belong to the parish and are not payable to the priest or others)
50700	MISSIONS/RETREATS	Income	Funds received to support clergy and deacons for retreats and missionary trips
50800	ACA REBATE	Income	Rebate received from the Diocese for Annual Catholic Appeal donations over and above the goal set for the parish
51000	RELIGIOUS EDUCATION	Income	Funds rec'd for religious education
51100	VOTIVE CANDLES/FLOWERS	Income	Funds rec'd for candles and flowers
51200	ALTAR SOCIETY	Income	Funds rec'd for parish Altar Society (if the parish has one)
51700	RELIGIOUS ARTICLES	Income	Income from sale of religious items (holy cards, prayerbooks, statues, medals, etc.)
SCHOOL SPECIFIC REVENUE			
53000	TUITION INCOME	Income	Tuition accrued for the current school year
53100	SCHOOL REGISTRATION FEES	Income	Registration fees received for school registrations

ACCOUNT#	ACCOUNT NAME	ACCOUNT TYPE	EXAMPLES/NOTES
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
53600	CAFETERIA INCOME	Income	Funds received by schools for meals at the cafeteria
53700	ACTIVITY FEE	Income	Funds received for athletics and other school activities
53800	LATE FEES / FINES	Income	Income from charging late fees and/or fines
CEMETERY SPECIFIC REVENUE			
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			
56100	RENT INCOME	Income	Rent received from tenant(s) who use building facilities for events or meetings. (NOTE: These events need to either be covered by Special Events Coverage from Catholic Mutual or by the tenant's own insurance with printed proof of insurance provided)
56200	GRANTS	Income	Funds received from grants
56300	PROGRAM/MINISTRY INCOME	Income	Income received from specific programs or ministries
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.
57000	GAIN/LOSS ON CRP SAVINGS	Other Income	Quarterly Total Return Allocations distributed to CRP Savings accounts
57100	INTEREST INCOME	Other Income	Interest earned from bank accounts, not including CRP
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.
57500	MISC INCOME	Other Income	Immaterial, occasional and infrequent receipts that do not fall into any other category
58000	PPP GRANT / INCOME FROM PPP LOAN FORGIVENESS	Income	Grant income from the Paycheck Protection Program in 2020-2021. If Grant was coded to liabilities at the beginning, this account can be used to record Income from PPP Loan Forgiveness when the debt is relieved by the SBA.
EXPENSES			
DIOCESAN BILLED EXPENSES			
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
60500	CLERGY SUPPLEMENTAL	Expense	Payments made to Diocese for Clergy Supplemental Plan premiums
60600	CLERGY LTC INS	Expense	Payments made to Diocese for Clergy Long-term care Insurance premiums
60700	CLERGY RETIREMENT	Expense	Payments made to Diocese for Clergy Retirement
PARISH SPECIFIC EXPENSES			
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.
71400	SCHOOL SUBSIDY	Expense	Payments made by the parish to Diocesan schools for Catholic School support
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.

ACCOUNT#	ACCOUNT NAME	ACCOUNT TYPE	EXAMPLES/NOTES
72200	OTHER SCHOOL PROGRAM SUPPLIES	Expense	Purchase of other school program supplies
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
72800	STUDENT ACTIVITIES EXPENSE	Expense	Costs related to student activities and programs
72900	BAD DEBT EXPENSE	Expense	Write-off of uncollectible tuition receivables.
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			
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)
76100	HEALTH INSURANCE EXPENSE	Expense	Payments made for Employee and Clergy Health Insurance premiums (employer portion only)
76200	EMPLOYEE RETIREMENT	Expense	5% Employer contribution to 403(b) plan for eligible employees
76300	PAYROLL TAX EXPENSES	Expense	Formerly named "FICA". Includes employer portion of payroll taxes: FICA, Medicare, FMLA, Labor & Industries, etc.
76400	PROFESSIONAL/CONTRACTUAL SERVICES	Expense	Payments made to individuals (not employees) for professional services rendered, reportable on IRS Form 1099
76500	LIABILITY INS.	Expense	Payments made to Catholic Mutual for Liability, CCD, and Fire & Peril Insurance premiums
76600	AUTO INSURANCE	Expense	Insurance premiums for automobiles, plus reimbursement to priests for 1/2 of their auto insurance premium for one vehicle
76700	OFFICE EXPENSE	Expense	Office expenses, postage, printing and publication costs, etc.
76800	SUPPLIES	Expense	Purchase of supplies for business operations
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
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
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.
77500	REPAIRS & MAINT	Expense	Repair and maintenance for building, grounds and equipment. (Which may include 1099 vendors)
77510	LOSS ON DISPOSAL OF ASSETS	Expense	Use this account to remove old, scrapped or obsolete fixed assets from the balance sheet
77600	AUTO EXP & MILEAGE REIMBURSEMENT	Expense	Repair and maintenance for automobiles. Payments made for the reimbursement of mileage for program-related expenses
77700	TELEPHONE/UTILITIES	Expense	Telephone, electricity, gas, water, sewer, garbage, cable, internet
77800	PROPERTY TAX	Expense	Amounts paid for property taxes
77900	EXCISE TAX	Expense	Excise or Use tax paid for materials and supplies
78100	RENT EXPENSE	Expense	Rent paid for property or equipment. (This includes potential 1099 vendors)
78200	GIFTS & DONATIONS	Expense	Gifts and donations made to other organizations
78300	RESTRICTED DONATIONS	Expense	Gifts and donations made to other organizations that are restricted in use
78500	INTEREST EXPENSE	Other Expense	Interest portion of loan payments. Principal portion should be applied to accounts starting with "2" noted above in liabilities.
78900	MISC EXPENSES	Expense	Expenses that are immaterial in amount and infrequent that don't fall into any other category