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**THE DIOCESE OF YAKIMA • PASTORAL OFFICE**  
**LA DIOCESIS DE YAKIMA • CENTRO PASTORAL**

Corporation of the Catholic Bishop of Yakima

and Related Entities

Consolidated Financial Statements

For the Years Ended

June 30, 2018 and June 30, 2017

**Corporation of the Catholic Bishop of Yakima and Related Entities**  
**Combining Statement of Activities**  
**For the Years Ended June 30, 2018 and June 30, 2017**

	For the Year Ended June 30, 2018					For the Year Ended June 30, 2017				
	Diocesan Administration	Parishes & Cemeteries	Schools	Eliminations	Total	Diocesan Administration	Parishes & Cemeteries	Schools	Eliminations	Total
<b>Revenues:</b>										
1 Sunday Collections	\$ -	\$ 10,155,512	\$ -	\$ -	\$ 10,155,512	\$ -	9,820,269	\$ -	\$ -	\$ 9,820,269
2 Tuition, Registration & Program Fees	-	910,639	7,481,220	-	8,391,859	-	598,051	7,422,416	-	8,020,467
3 Holy Days	-	167,520	-	-	167,520	-	222,724	-	-	222,724
4 Special Collections	-	598,264	-	-	598,264	-	652,027	-	-	652,027
5 Annual Catholic Appeal	1,543,253	-	-	-	1,543,253	1,605,280	-	-	-	1,605,280
6 Health Plan	2,492,593	-	-	-	2,492,593	1,623,292	-	-	-	1,623,292
7 Seminarian Education Fund	740,925	-	-	-	740,925	631,821	-	-	-	631,821
8 Priest Retirement Fund	246,429	-	-	-	246,429	194,698	-	-	-	194,698
9 Special Funds	232,325	-	-	-	232,325	256,990	-	-	-	256,990
10 Development & Building Fund	-	1,344,171	386,894	-	1,731,065	-	1,780,790	358,518	-	2,139,308
11 Gifts/Bequests/Donations/Endowments	25,061	967,347	740,568	-	1,732,976	93,382	1,010,789	310,423	-	1,414,594
12 Stole Fees	-	321,231	-	-	321,231	-	290,208	-	-	290,208
13 ACA Rebate	-	462,315	-	(462,315)	-	-	446,217	-	(446,217)	-
14 Grants	10,157	26,796	-	-	36,953	48,454	32,400	-	-	80,854
15 Parish & Diocesan Subsidy	-	6,125	457,546	(463,671)	-	-	47,742	564,431	(612,173)	-
16 Property Sales	-	30,932	-	-	30,932	-	17,607	-	-	17,607
17 Diocesanum	547,741	-	-	(547,741)	-	556,962	-	-	(556,962)	-
18 Fundraising	-	378,461	1,003,389	-	1,381,850	-	474,659	1,002,167	-	1,476,826
19 Religious Education	-	738,796	114,212	-	853,008	-	615,019	-	-	615,019
20 Rent	238,565	248,627	31,378	-	518,570	232,334	219,973	35,145	-	487,452
21 Cemetery Operations	-	-	-	-	-	-	-	-	-	-
22 Other Income	294,786	252,465	84,384	-	631,635	273,658	157,352	163,811	-	594,821
23 Total Income	\$ 6,371,835	\$ 16,609,201	\$ 10,299,591	\$ (1,473,727)	\$ 31,806,900	\$ 5,516,871	\$ 16,385,827	\$ 9,856,911	\$ (1,615,352)	\$ 30,144,257
24 <b>Operating Expenses</b>	\$ 6,381,298	\$ 13,830,321	\$ 10,117,118	\$ (1,473,727)	\$ 28,855,010	5,006,822	13,355,580	9,791,237	(1,615,352)	\$ 26,538,287
25 <b>Net Income (Loss) from Operations</b>	\$ (9,463)	\$ 2,778,880	\$ 182,473	\$ -	\$ 2,951,890	\$ 510,049	\$ 3,030,247	\$ 65,674	\$ -	\$ 3,605,970
<b>Other Income and (Expenses)</b>										
26 Gain (Loss) on CRP Savings	\$ 39,454	\$ 756,490	\$ 64,871	\$ -	\$ 860,815	56,185	742,842	75,364	\$ -	\$874,391
27 Unrealized Gain(Loss) on Investments	(19,707)	-	-	-	(19,707)	13,306	-	-	-	13,306
28 Realized Gain(Loss) on Investments	24,337	-	-	-	24,337	(9,356)	-	-	-	(9,356)
29 Loss on Gift Annuities	(45,596)	-	-	-	(45,596)	(45,522)	-	-	-	(45,522)
30 Interest Income	24,628	23,675	6,519	-	54,822	18,293	21,791	8,158	-	48,242
31 Interest Expense	(613)	(24,284)	-	-	(24,897)	(859)	(8,448)	-	-	(9,307)
32 Total Other Income and (Expense)	\$ 22,503	\$ 755,881	\$ 71,390	\$ -	\$ 849,774	\$ 32,047	\$ 756,185	\$ 83,522	\$ -	\$ 871,754
33 Net Income (Loss)	\$ 13,040	\$ 3,534,761	\$ 253,863	\$ -	\$ 3,801,664	\$ 542,096	\$ 3,786,432	\$ 149,196	\$ -	\$ 4,477,724

**Corporation of the Catholic Bishop of Yakima and Related Entities**  
**Parishes, Schools and Cemeteries**  
**Supplemental Information - Operating Expenses**  
**For the Years Ended June 30, 2018 and June 30, 2017**

		<b>Parishes, Cemeteries, and Schools</b>					
		<b>For the Year Ended June 30, 2018</b>			<b>For the Year Ended June 30, 2017</b>		
		<b>Parishes &amp; Cemeteries</b>	<b>Schools</b>	<b>Total</b>	<b>Parishes &amp; Cemeteries</b>	<b>Schools</b>	<b>Total</b>
<b>Operating Expenses:</b>							
1	Wages and Payroll Taxes	\$ 4,494,710	\$ 6,510,055	\$ 11,004,765	\$ 4,466,370	\$ 6,344,403	\$ 10,810,773
2	Diocesanum	552,107	-	552,107	543,725	-	543,725
3	Property Insurance/Other Ins	643,445	24,417	667,862	620,370	28,005	648,375
4	Employee & Clergy Benefits	1,237,365	1,201,240	2,438,605	1,109,689	1,121,333	2,231,022
5	Foundation & Stewardship	40,105	-	40,105	83,504	-	83,504
6	Fundraising Expenses	261,613	460,121	721,734	405,563	750,072	1,155,635
7	Contractual Services	145,842	255,742	401,584	79,421	37,333	116,754
8	Rectory Expenses	352,426	-	352,426	517,209	-	517,209
9	Office Expense	511,313	112,688	624,001	505,437	137,815	643,252
10	Repairs and Maintenance	1,026,696	270,168	1,296,864	920,571	272,883	1,193,454
11	Retreats, Travel and Auto Expense	362,360	7,234	369,594	342,051	10,709	352,760
12	Supplies	905,580	487,113	1,392,693	845,083	457,131	1,302,214
13	Utilities	1,054,148	268,868	1,323,016	999,690	298,146	1,297,836
14	Misc Operating & Cafeteria	12,514	89,562	102,076	19,400	146,001	165,401
16	Donations	504,088	3,272	507,360	495,818	1,540	497,358
17	School Subsidy	540,548	-	540,548	633,963	-	633,963
18	Religious Education	637,493	962	638,455	662,562	-	662,562
19	Program Expense	416,507	230,801	647,308			-
20	Property Tax	62,434	-	62,434	56,968	-	56,968
21	Bank Fees	29,865	1,284	31,149	25,213	8,564	33,777
22	Miscellaneous	39,162	193,591	232,753	22,973	177,302	200,275
23	<b>Total Expenses</b>	<b>\$ 13,830,321</b>	<b>\$ 10,117,118</b>	<b>\$ 23,947,439</b>	<b>\$ 13,355,580</b>	<b>\$ 9,791,237</b>	<b>\$ 23,146,817</b>

Diocesan Administration Operating Expenses	\$ 6,381,298	\$ 5,006,822
Less: Eliminations	(1,473,727)	(1,615,352)
<b>Total Operation Expenses</b>	<b>\$ 28,855,010</b>	<b>\$ 26,538,287</b>

**Corporation of the Catholic Bishop of Yakima and Related Entities**  
**Diocesan Administration**  
**Supplemental Information - Operating Expenses**  
**For the Years Ended June 30, 2018 and June 30, 2017**

	<b>For the Year Ended 6/30/18</b>	<b>For the Year Ended 6/30/17</b>
	<u>                    </u>	<u>                    </u>
1 Health Plan Expenses	\$ 2,748,951	\$ 1,804,821
2 Seminarian Education Fund Expense	638,397	520,464
3 Special Funds (includes Faith Formation)	288,231	268,472
4 Priest Retirement Fund Expense	86,005	91,741
5 Employee Salaries and Benefits	1,027,460	878,209
6 Clergy Salaries and Benefits	342,431	245,372
7 Property Insurance	178,181	168,090
8 Bad Debt Expense (Recovery)	(10,221)	(23,261)
9 Legal and Professional Fees	82,292	91,971
10 Repairs and Maintenance	153,973	135,187
11 Continuing Education and Conferences	36,490	43,857
12 Office supplies and Expense	99,126	93,457
13 Printing and Publications	86,708	84,739
14 Utilities	63,091	59,702
15 Clergy Continuing Education and Retreats	70,196	77,669
16 Dues and Memberships	60,699	54,598
17 Program Expense	106,779	41,059
18 Contractual Services	93,734	90,349
19 Disbursements to Other Catholic Organizations	25,400	50,750
20 Institution Subsidy	0	37,992
21 Property Taxes	29,193	35,465
22 Travel - Mileage	45,173	37,788
23 Postage	23,370	26,012
24 Finance Charges and Bank Fees	23,711	21,731
25 Lease Expense	12,901	12,895
26 Telephone and Communications	13,956	12,907
27 Safe Environment Expense	46,518	30,183
28 Books and Periodicals	7,152	5,583
29 Advertising	1,401	9,026
30 Other Expense (Income)	-	(6)
31 Total Expenses	<u>\$ 6,381,298</u>	<u>\$ 5,006,822</u>