



***FINANCIAL POLICIES AND
PROCEDURES
FOR PARISHES & SCHOOLS***

DIOCESE OF VENICE IN FLORIDA

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Table of Contents

I.	Parish and School Administration	6
	Acts of Ordinary Administration.....	6
	Acts of Extraordinary Administration	7
II.	Incorporation	8
III.	Parish and School Finance Councils	8
	Cooperative Decision Making Between Pastor/Administrator or Principal and the Finance Council	9
	Membership.....	9
	Meetings	10
	General Functions.....	10
	Special Functions	11
IV.	Bank Accounts, Petty Cash and Change Funds	12
	Operating Checking Accounts.....	12
	Auxiliary Bank Accounts	13
	Petty Cash and Change Funds	14
V.	Debit and Credit Cards	15
VI.	Diocese of Venice Savings & Loan Trust Fund.....	16
	Loans	16
	Deposits.....	16
VII.	Accounting and Financial Reporting for Parishes and Schools	16
VIII.	Cash Disbursements and Purchase Orders	18
IX.	Capital Expenditures	20
	Approval Requirements.....	20
X.	Contracts.....	21
XI.	Real Estate	22
	General	22
	Sale of Real Estate or Interest Therein	23
	Purchase of Real Estate	23
	Donation of Real Estate.....	24
XII.	Compensation and Tax Reporting.....	24
	Employee vs. Independent Contractor	24
	Financial Job Positions.....	26
	Clergy	27

FINANCIAL POLICIES AND PROCEDURES FOR PARISHES AND SCHOOLS

Religious Order Payments.....	27
Compensation.....	27
Reimbursements	28
Housing Allowances.....	28
Food Allowances	28
Tax Forms.....	29
XIII. Tax Obligations	30
Federal Tax Obligations	30
State and Local Tax Obligations	31
XIV. Diocesan Self Insurance Program	32
XV. Employee Personnel Records	32
XVI. Conflicts of Interest	34
XVII. Parish & School Financial Reviews	35
XVIII. Donations and Bequests	35
Donor Acknowledgements	36
Quid Pro Quo Donations	38
XIX. Use of Facilities - Parish/School/Diocesan Sponsored Group	39
XX. Use of Facilities by Outside People/Groups.....	39
XXI. Guidelines for Use of Facilities Off Campus	41
XXII. Rental Income/Licensing Fees	41
XXIII. Items Specific to Parishes.....	42
Offertory Collections.....	43
Stole Fees and Mass Intentions	44
Mass Stipends.....	44
Other Parish Cash Receipts	45
Parish Ministries and Auxiliary Organizations	45
Diocesan Assessment on Parishes & Missions	47
Memorial Gardens and Columbariums	49
XXIV. Items Specific to Schools	49
Tuition	49
Student Fees	50
Convenience Fees	51
Miscellaneous Income/Cash Receipts	51
Auxiliary Groups	52

FINANCIAL POLICIES AND PROCEDURES FOR PARISHES AND SCHOOLS

Recording Tuition..... 53

School Budgeting Procedures 53

Parish Tuition Assistance Policy 54

Accounts Receivable and Collections 55

Appendices

<i>Appendix A</i>	<i>UNIFORM CHART OF ACCOUNTS FOR PARISHES</i>
<i>Appendix B</i>	<i>UNIFORM CHART OF ACCOUNTS FOR SCHOOLS</i>
<i>Appendix C</i>	<i>PARISH FINANCE COUNCIL CHARTER</i>
<i>Appendix D</i>	<i>COUNT SHEETS, PURCHASE ORDER & REQUISITION SAMPLES</i>
<i>Appendix E</i>	<i>CATHOLIC FAITH APPEAL PARISH FUNDRAISER FORM</i>
<i>Appendix F</i>	<i>RECORD RETENTION SCHEDULE</i>
<i>Appendix G</i>	<i>CREDIT CARD USAGE POLICY</i>
<i>Appendix H</i>	<i>SCRIP FUNDRAISING AND HANDLING GUIDELINES</i>
<i>Appendix I</i>	<i>PARISH FINANCE COUNCIL MEETING AGENDA</i>
<i>Appendix J</i>	<i>PARISH FINANCE COUNCIL MEMBER APPOINTMENT LETTER</i>
<i>Appendix K</i>	<i>PARISH FINANCE COUNCIL CALENDAR</i>
<i>Appendix L</i>	<i>MASTER ADDENDUM TO VENDOR AGREEMENT</i>
<i>Appendix M</i>	<i>MINIMUM REQUIREMENTS FOR BUSINESS MANAGERS SIGNERS</i>
<i>Appendix N</i>	<i>FACTS INTEGRATION</i>
<i>Appendix O</i>	<i>LICENSE AGREEMENT MEMORIAL GARDEN</i>
<i>Appendix P</i>	<i>FUNDRAISER BEST PRACTICES</i>
<i>Appendix Q</i>	<i>PARENT COMMITMENT FORM</i>
<i>Appendix R</i>	<i>PARISH VERIFICATION FORM</i>
<i>Appendix S</i>	<i>DOV CERTIFICATE OF INSURANCE REQUEST FORM</i>
<i>Appendix T</i>	<i>NON-EXCLUSIVE SPACE USAGE AGREEMENT AND LICENSE</i>
<i>Appendix U</i>	<i>VENDOR CERTIFICATE OF INSURANCE SAMPLE & FAQ</i>
<i>Appendix V</i>	<i>EFT – AUTHORIZATION FOR AUTOMATIC PAYMENTS-SAMPLE</i>

I. Parish and School Administration

The Pastor/Administrator or Principal with the assistance of the Finance Council, is financially responsible for the administration of Parish or School goods. He/she is to exercise sound stewardship and management of the financial and physical resources entrusted to him/her and is bound by the parameters of Canon and Civil law, particularly those aspects relating to tax exempt organizations. He/she is to employ sound business practices in conducting all financial and administrative matters of the Parish or School within the limits of ordinary administration. The Pastor/Administrator or Principal acts invalidly if he/she goes beyond the limits of ordinary administration without first obtaining the written permission of the Diocesan Bishop.

Reference in this document to “Principal” applies differently to Elementary Schools than High Schools and Special Needs Schools. The reference applies to the Principal at Diocesan High Schools. Diocesan Elementary Schools and Special Needs Schools on the other hand, are considered an extension of the Host Parish and are ultimately the responsibility of the Pastor/Administrator of the Host Parish.

Acts of Ordinary Administration * - Those acts which occur regularly in the operation, maintenance, and administration of Parish or School property and activities. The limits of ordinary administration are determined not by universal law, but by particular law enacted by the Diocesan Bishop (c. 1281, par. 2). The following are examples of ordinary administration:

1. The collection and banking of money;
2. Employment of Parish or School personnel and payment of their salaries and benefits following Diocesan Human Resource policies and procedures;
3. The purchase of what is required for the day to day operations of the Parish or School, and ordinary repairs such as roof and air conditioner repairs that do not exceed the financial limits of the ordinary administration in one amount or series of amounts for a single purpose (i.e. \$30,000 or 5% of operational income, whichever is lower);
4. Replacement of standard equipment, i.e. office or school supplies, text books, audio and visual equipment, liturgical and religious supplies, etc.;
5. Acceptance of donations which are free from any stipulation or requirement for service or advantageous preferences to be performed/granted by the Parish or School on behalf of the donor;
6. The reparation of damages done to real estate or other property;
7. Execution of vendor or service contracts necessary to the maintenance of the Parish or School to the extent not limited by other policies herein (See Section X; Contracts and XI; Real Estate).

FINANCIAL POLICIES AND PROCEDURES FOR PARISHES AND SCHOOLS

Acts of Extraordinary Administration *- Those acts that go beyond the limits of ordinary administration that are reserved for the competency of, and must receive the written approval of the Diocesan Bishop for the transfer or rights over the stable patrimony of the public juridic person or the Parish/School from one person to another, in order to be valid. The following are examples of extraordinary administration:

1. To buy, sell, exchange, mortgage or lease real or immovable property (including mobile homes);
2. The purchase, sale, lease (as lessee or lessor), disposition or hypothecation of real property
3. To sell, exchange, mortgage objects of art, historical documents or other movable property of great importance;
4. To accept or renounce an inheritance, bequest, legacy or foundation; (forward all received information to bequests@dioceseofvenice.org for guidance on how to proceed). **All bequests must be approved by the finance department.**
5. To borrow money, except from the Diocese of Venice Savings & Loan Trust Fund;
6. To build, raze, or rebuild in a new form a Parish or School building or to make extraordinary repairs to such buildings;
7. To accept any gift of real property;
8. To enter as a party to a lawsuit on behalf of the Parish or School in civil court;
9. To donate, spend or obligate the Parish or School by contract greater than one year and/or for an amount or series of amounts for a single purpose over and above that specified as being ordinary administration, i.e. an amount greater than 5% of total operational income as of the last complete fiscal year financial report or \$30,000 whichever is lower;
10. To establish a cemetery, columbarium, below ground crypt or new memorial garden;
11. To create or be a party to the creation of a civil corporation, partnership, trust, foundation, endowment, or other legal entity, for purposes other than personal management;
12. To erect or establish a Catholic School.

* If doubt exists as to whether a matter is one of ordinary or extraordinary administration, the Chancellor is to be consulted and/or permission obtained from the Diocesan Bishop. Policies apply to Pastors, Administrators and Principals, unless limited by the Diocesan Bishop.

II. Incorporation

All Parishes are separately incorporated and the Articles of Incorporation reserve certain powers to the Bishop (Article V Sect. F). The Corporation is an Apostolate of the Roman Catholic Diocese of Venice in Florida and as such, the Canon Law requires that certain rights be reserved to the Bishop as Sole Member of the Corporation. The Bylaws, Section 2, expand on rights specifically reserved to the Sole Member:

1. The operation philosophy of the Parish operated by the Corporation shall be approved by the Sole Member and shall be consistent with the teachings and tenets of the Roman Catholic Church;
2. The Corporation will not be merged or dissolved without the express written approval of the Sole Member;
3. The borrowing of money for capital purposes, or for any purpose;
4. The purchase, sale, lease (as lessee or lessor), disposition or hypothecation of real property of the Corporation;
5. The appointment of fiscal auditors;
6. The election, evaluation, and removal of the Trustees;
7. The filling of any vacancies which might occur on the Board of Trustees;
8. The adoption, altering, amending or repealing of the Articles of Incorporation or By-Laws of the Corporation;
9. The approval of all consolidated capital and operation budgets of the Corporation;
10. The approval of all individual and project disbursements which exceed the lessor of \$30,000.00 or 5% of the Parish operational income; and
11. The approval of any contractual obligation for the administration or operation of the Parish.

Bylaws also reference compliance with the Code of Canon Law and reference the policies and procedures, promulgated under Canon Law.

III. Parish and School Finance Councils

Each Parish/School must have, according to the norms of Canon law, a Finance Council to assist the Pastor/Administrator or Principal, who are administrators of Parish or School goods (c. 537). The Finance Council shall operate under the policies identified herein.

FINANCIAL POLICIES AND PROCEDURES FOR PARISHES AND SCHOOLS

1. It shall be called the Finance Council of “Parish or School Name.”
2. School Finance Councils shall be separate from Parish Finance Councils and can be a subcommittee of the School Advisory Board or a separate committee that includes representation from the Board.
3. The Parish Finance Council is to be a separate body from the Parish Pastoral Council, but work in collaboration with it and be responsible directly to the Pastor/Administrator.
4. Parish and School Finance Councils act in an advisory, consultative capacity to Pastor/Administrator or Principal.

Cooperative Decision Making Between Pastor/Administrator or Principal and the Finance Council

1. The Pastor/Administrator or Principal, shall coordinate the implementation of policies recommended by the Parish or School Finance Council and ratified by him/her. He/she shall be responsible for the day to day supervision and administration of the Parish or School.
2. No action or decision of the Parish or School Finance Council can take effect until the Pastor/Administrator or Principal has explicitly ratified it.

Membership

The members of a Parish or School Finance Council should be animated by a Christian spirit and be deeply conscious of the mission of the Parish/School to promote the works of the apostolate and of charity, especially toward the needy. Finance Councils will be constituted as follows:

1. The Pastor/Administrator or Principal is President of the Council.
2. Membership is to consist of a minimum of three persons. Parishes are allowed a maximum of eight members and Schools a maximum of fifteen. The count includes the Pastor/Administrator or Principal.
3. Members of Finance Councils are to be competent in financial matters and civil law. Finance Council Members shall be appointed/determined by the Pastor/Administrator or Principal. Members are to serve fixed, renewable and staggered terms of one to three years.
4. Within three months of taking possession of a Parish, a new Pastor/Administrator is required to confirm the existing appointments in writing or make new appointments to the Parish Finance Council.

FINANCIAL POLICIES AND PROCEDURES FOR PARISHES AND SCHOOLS

5. All members are bound to observe discretion in the confidential matters they consider as members of the Finance Council.
6. Members are to be drawn from the Parish/School community, a requirement that may be waived in the event of special expertise, if all other conditions are met. Membership may not include Parish or School employees or their family members.
7. If a Parish has a Parish Pastoral Council, one member of the Parish Finance Council should also be a member of the Parish Pastoral Council.
8. One member of the local School advisory council/board shall be a member of the School Finance Council.
9. A member may be removed from the council prior to the expiration of his/her term of office only by Pastor/Administrator or Principal.

Meetings

Finance Councils shall meet a minimum of four times per year, preferably quarterly. Written minutes of its meetings, approved by attendees, are to be maintained for at least 7 years in the Parish/School office.

General Functions

The following functions of the Finance Council support the Pastor/Administrator or Principal in the administration of the Parish /School by the following actions:

1. Review and coordination of the annual budget in consultation with other groups and in accordance with the goals set by the Pastor/Administrator, Parish Pastoral Council or Principal.
2. Review of financial reports prior to quarterly locking for the Diocese, and formulation of the annual financial report published to the Parish/School communities and School Board. The annual financial report must include at minimum, all assets, liabilities, revenues and expenses of the Parish/School.
3. Periodic reviews by Parish Finance Councils of income and expenses in light of the annual budget. Quarterly comparisons and monitoring by School Finance Councils of budget to actual results to identify and resolve differences, and determine if further action is required. Pastor/Administrator or Principal should review budget to actual results monthly.
4. Review contracts and agreements prior to obtaining approval of Diocesan legal counsel, ensure inclusion of the required master addendum, and ensure the business terms are consistent with the proposal made by the vendor. (See Section X; Contracts and Appendix L; Master Addendum to Vendor Agreement).

FINANCIAL POLICIES AND PROCEDURES FOR PARISHES AND SCHOOLS

5. School Finance Councils must periodically review the accounts receivable aging for delinquent account status, and to determine the adequacy of the collection process and the allowance for doubtful accounts. As the information is confidential, the aging reviewed should not include names.
6. Encourage, support, promote and assist with the Parish Annual Catholic Faith Appeal (CFA), Parish or School capital campaigns, drives, special collections or fund-raising projects.
7. To inventory Parish or School assets at least annually by documenting their existence (such as an itemized list of real and tangible personal property along with photos and videos of items on that list) and verifying that these assets have been reported and disclosed during the annual appraisal process.
8. To review external CPA Financial Review reports and Department of Internal Financial Services' Follow Up reports. Parishes and Schools are required to respond to the Financial Reviews addressing each item in the report with the corrective action planned or taken. The response letter is to be signed by the Finance Council Chairperson as well as the Pastor/Administrator or Principal and addressed to the Diocesan Director of Finance.
9. To review Loss Control Reports and provide recommendations to the Pastor/Administrator.

Special Functions

The Pastor/Administrator or Principal is to consult with the Finance Council prior to performing the following acts of financial administration which also require either the Bishop's signature or his written approval:

1. Making any extraordinary expenditure (including capital repairs) as one purchase or series of purchases for a single project. An extraordinary expenditure is understood to be anything more than the lesser of \$30,000 or 5% of total operational income as of the last complete fiscal year's financial report;
2. Signing any contract related to a capital project that exceeds the financial limits of ordinary administration and/or exceeds one year;
3. Using fixed capital for any reason beyond that to which it was initially restricted by the donor or competent authority;
4. Performing any act of extraordinary administration reserved to the competency of the Diocesan Bishop in accordance with the norms of Canon Law or Particular Law.

5. Title to all Parish and School real property is in the name of “Frank J. Dewane, as Bishop of the Diocese of Venice, a corporation sole.” As such, any matter pertaining to title issues require approval and signature of the Bishop.

Additional information on Parish Finance Councils and their responsibilities can be found in the Parish Finance Council Charter. (See Appendix C; and Appendices I through K)

IV. Bank Accounts, Petty Cash and Change Funds

For better management, supervision, accounting and utilization of financial resources, each Parish and School shall maintain only one checking account (Operating Checking Account) through which all the financial transactions of the Parish/School and their organizations and ministries shall pass, except that auxiliary accounts for student and parent organizations, women’s and men’s organizations and Mass Intention checking accounts may be established upon *compelling evidence* that a separate account is absolutely necessary and that the Parish/School still manages and supervises the accounting and utilization of financial resources.

Each Parish and each School has its own federal employer identification number (FEIN). No separately incorporated organizations, such as Knights of Columbus, St. Vincent de Paul Society or others, shall maintain bank accounts using the Parish/School FEIN. Parish/School bank accounts cannot be maintained in the name of any person. All checking accounts under the Parish or School’s FEIN must be on the Parish or School’s financials.

Operating Checking Accounts

1. The operating checking account shall be established and maintained with the Pastor/Administrator as primary authorized signer for Parishes and the Principal, as delegated by the Pastor/Administrator, if applicable, as primary authorized signer for Schools. Host Pastor/Administrator should also be a signer on School accounts. The Director of Education must be a signer on Schools without a Host Parish. Bishop must be a signer on **all accounts**. **Any addition or deletion to a signature card must be approved and signed by Bishop.**

Parishes may add additional authorized signers, limited to any from the following and selected in priority order:

- a. Parochial Vicar(s),
- b. Neighboring Pastor/Administrator,
- c. Parish Business Manager who is not the Accountant (bookkeeper) and has no access to the accounting software and has written approval from Bishop. (See Appendix M)
- d. Member of the Parish Finance Council (only when second signature is required)

Schools may add additional authorized signers from the following:

- a. Assistant Principal
- b. Parochial Vicar of the Host Parish
- c. Director of Education (optional for schools with a Host Parish)

FINANCIAL POLICIES AND PROCEDURES FOR PARISHES AND SCHOOLS

2. Parish and School operating checking account shall be established in the name of the Parish or School and maintained in an interest earning checking account whenever possible. Balances held locally should be limited. Schools must also comply with Florida Tax Credit Scholarship requirements and not exceed FDIC insured amounts, and both Parishes and Schools must comply with requirements of the Diocese of Venice Savings and Loan Trust Fund. Parishes should be aware, that unlike interest earned on accounts in the Diocese of Venice Savings & Loan Trust Fund, interest earned on non-DOV bank accounts is assessable.
3. Any single check in excess of \$15,000 shall require the signatures of two authorized signers on the account. Checks sent to the Catholic Center are excluded from this requirement and require only one authorized signature. Facsimile signatures are prohibited. No signatures stamps are permitted.
4. Bank accounts are to be reconciled on a monthly basis, in a *timely manner* with detailed reconciliation reports retained and filed along with bank statements. (“Timely” as defined by Florida Tax Credit Scholarships for Diocesan Schools is 60 days). This includes all Parish/School accounts, including auxiliary accounts, savings and investment accounts. The Pastor/Administrator or Principal is to receive the bank statements unopened and is to review and sign the bank statement before providing to the Business Manager/Accountant to be reconciled. Pastor/Administrator or Principal should indicate with date and initials, the review of the completed reconciliation. Reconciliations are to be compared with financial statements by the Parish or School Finance Council at least annually. Front check images are to be received from the bank on a monthly basis. Endorsements found on rear check images should be checked on a periodic basis using on line banking and reviewed for appropriateness.
5. At the end of the fiscal year, financial and accounting records such as check stubs, paid and canceled checks, voided checks, bank statements and reconciliations, books of account, bills, invoices, etc. of the Parish/School shall be maintained in the Parish/School office for permanent safekeeping in compliance with the record retention schedule. (See Appendix F; Record Retention Schedule)
6. Parishes/Schools must ensure bank resolutions filed are corporate resolutions, appropriate for Diocesan incorporated entities. Questions about bank resolutions should be directed to the Department of Internal Financial Services.

Auxiliary Bank Accounts

1. Auxiliary organization bank account activity shall be reported to the Parish/School along with all supporting documentation for receipts and disbursements on a monthly basis so transaction detail, properly coded, is timely recorded. A monthly review of retained support documentation provides the Parish/School an opportunity to determine whether Diocesan Policy and Procedures to which the account is subject, are being followed.

FINANCIAL POLICIES AND PROCEDURES FOR PARISHES AND SCHOOLS

2. The Parish/School auxiliary account shall be established in the name of the Parish/School followed by the doing business as or “DBA” name which is the name of the auxiliary organization, i.e. St. Martha Parish Council of Catholic Women or St. Martha School Athletic Boosters. (See Section XXIII; Items Specific to Parishes)
3. Auxiliary accounts must have Pastor/Administrator or Principal as primary authorized signer. Bishop must also be a signer. The Pastor/Administrator or Principal may choose to also add the Organization’s President and Treasurer as signers on the account.
4. Two signatures shall be required on each auxiliary account check regardless of amount. It is suggested the second signer be the Pastor/Administrator or Principal.
5. Auxiliary accounts shall be subject to all policies and procedures noted above for Operating Checking Accounts.
6. At the end of the fiscal year, financial and accounting records such as check stubs, paid and canceled checks, voided checks, bank statements, detail reconciliations, books of account, bills, invoices, etc. of each organization shall be turned over to the Parish/School to maintain for permanent safekeeping according to the record retention schedule. (See Appendix F; Record Retention Schedule)

Petty Cash and Change Funds

1. Petty Cash - If a petty cash fund is needed, it must be maintained on an imprest basis with one custodian, preferably not the Accountant, used for business (not personal) expenses, and should not exceed \$500. An imprest fund involves the replenishing of petty cash only when properly approved vouchers/detailed receipts are presented justifying all expenditures (date, business purpose, details of purchase, person making purchase, authorization/approval etc.) Checks to replenish petty cash should be made payable to “Staff Member/Petty Cash” (i.e. “John Doe/ Petty Cash”). Periodically, petty cash shall be “proofed” by the supervisor without advance notice.
2. Change Funds - Change funds for events and activities should not be treated as petty cash funds. Change funds are recorded on the balance sheet like petty cash accounts, but they are closed when the event/activity has ended by deposit. Change funds are to be **separately deposited** upon the conclusion of the event/activity, or as soon as possible on the next business day with the deposit receipt returned to the Business Manager/Accountant for recording. Change funds for continuous events/activities (i.e. weekly/nightly athletic games, events held over several days) may be kept open for the duration and closed thereafter, provided the fund is safely secured under lock and key or in the Parish/School safe to which the Business Manager/Accountant has no access.

V. Debit and Credit Cards

DEBIT CARDS: The use of debit cards is not permitted under any circumstances.

All credit cards are to be authorized and approved by the Pastor/Administrator, Principal and/or Director of Education for Schools without a Host Parish. (See Appendix G; Credit Card Usage Policy) Upon issuance of a card, the card holder (user) agrees to the following:

1. The card is for **Parish/School business only** and **may not** be utilized for other purposes. Personal charges, later reimbursed, are unacceptable, as they jeopardize the entities' sales tax exemption and may be grounds for disciplinary action.
2. Cardholders are to protect and safeguard cards from unauthorized use.
3. **Original** invoices and **detailed, not summary, receipts** are to be provided as support for all credit card charges. Information retained must include the date, item description, unit and total cost, specific business purpose for the purchase or meeting, names of meeting attendees, and any other pertinent information to support expenditure as a reasonable and necessary business expense.
4. All undocumented expenses are considered "personal expenses" and are to be deducted from the employee's paycheck.
5. Purchases exceeding an amount, determined by the Pastor/Administrator, Principal and/or Director of Education for Schools without a Host Parish, require prior approval. No employee is to approve his/her own charges. Card charges made by Principals at Diocesan elementary schools should be approved by the Host Parish Pastor/Administrator. Card charges by Principals at Schools not associated with a Parish should be approved by the Diocesan Director of Education.
6. **Every** card user should sign a usage agreement that includes a charge limit and monthly spending dollar limit determined by the Pastor/Administrator, Principal or Director of Education for Schools not associated with a Parish.
7. Any misuse of the credit card may result in revocation of card privileges or disciplinary action, up to and including termination of employment and criminal charges.
8. In the event of lost or stolen credit card, it is the user's responsibility to call and cancel the card immediately and contact the Business Manager/Accountant as well as the Pastor/Administrator, Principal, or Director of Education for Schools not associated with a Parish.
9. Upon termination or leave of absence, all credit cards are to be surrendered immediately to the Business Manager/Accountant, Pastor/Administrator, Principal, or Director of Education for Schools with no Host Parish, who will acknowledge the return in writing. Cancellation date is effective on discharge date.

VI. Diocese of Venice Savings & Loan Trust Fund

The Diocese maintains a cooperative savings and loan program, in trust for Diocesan entities, to manage deposits of medium to long term funds and also to issue loans to participating members, primarily for construction projects. Funds in excess of an entity's short-term operating needs (defined as operating needs in excess of 30 days) must be on deposit in the Savings & Loan Trust Fund.

Loans

1. The interest rate for loans is variable. Current rate can be found online at <http://dioceseofvenice.org/offices/finance> Frequently Asked Questions
2. Parishes/Schools borrowing funds for new construction of capital programs/projects will sign a Loan Application and a Promissory Note for a determined period, not to exceed ten years, with an **amortization** schedule including principal and interest.

Deposits

1. The interest rate for savings accounts is variable. Current rate can be found online at <http://dioceseofvenice.org/offices/finance> Frequently Asked Questions
2. Interest will be computed daily.
3. The 30 day (one month) operating requirement is to be reviewed monthly to determine if savings withdrawals or deposits are to be made.

The Diocese of Venice Savings & Loan Trust Fund Policies & Procedures manual and forms are available upon request from the Diocesan Finance Department.

VII. Accounting and Financial Reporting for Parishes and Schools

Reporting and accounting will be on a **modified accrual accounting basis**. The basic feature of an accrual based system is recognizing revenue when earned and expenditures in the period resources are used up or expenses incurred as they relate to revenue (based on the theory of matching revenue with expense, instead of when received or paid). Revenue deferrals and expense accruals are used to record revenue and expense in the correct period.

1. All Parishes, Schools and their organizations are to use the appropriate Diocesan approved uniform chart of accounts in maintaining their financial accounting records. If additional detail is needed, subaccounts may be added. (See Appendix A & B for Parish and School Charts of Accounts)
2. The accounting period for recording financial transactions shall be on a 12-month fiscal year basis beginning on July 1 and ending on June 30.

FINANCIAL POLICIES AND PROCEDURES FOR PARISHES AND SCHOOLS

3. Operating units of the Parish/School shall observe the same accounting period for recording financial transactions.
4. Within one month following the last day of each fiscal quarter, the Parish/School will hard close its books, as of the last day of the fiscal quarter, by password protecting the closed fiscal quarter and all prior fiscal quarters. Once this has been done, making entries into prior periods is not permitted without written permission of the Diocesan Director of Finance.
5. The quarterly hard close will automatically generate financial statements to meet Diocesan financial reporting requirements. The statements will include a Statement of Financial Position (Balance Sheet) and a Statement of Activities (Income & Expense Statement). In addition, Schools are required to provide expanded printed copies of Quarterly Financial Statements to the Director of Education.
6. Once the quarterly closing process is complete, Parish/School will notify Internal Financial Services the quarter is closed, with an email to reports@dioceseofvenice.org
7. All bank and investment accounts registered under the Parish/School federal tax identification number **must** be included on financial reports. Any omitted accounts require written explanation to Internal Financial Services.
8. Depreciation of fixed assets should be recorded monthly using the straight-line depreciation method based on useful life. A detailed depreciation schedule in Excel must be maintained at all times that agrees with financial statements.
9. Parishes, prior to each fiscal year close, are to review their preliminary Catholic Faith Appeal Goal Report for the same time period. Subsequent to the July 31 close, the Diocesan Finance Department will review calculations submitted by Parishes. Approved, final goals will be sent to Parishes in January each year.
10. Parishes are required to budget annually and enter budgets in QuickBooks so they can be reviewed and monitored by the Pastor/Administrator and the Parish Finance Council. Budget procedures for Schools are outlined under School Budgeting Procedures in Section XXIV; Items Specific to Schools.
11. Schools should calculate enrollment multiplied by tuition and fees, by category, and reconcile with tuition and fee revenue on a quarterly basis.
12. Parishes/Schools should reconcile gross payroll per quarterly ADP Wage & Tax registers with payroll accounts in the general ledger.
13. Parishes, on *at least* a quarterly basis, must reconcile contributions recorded in ParishSoft with those recorded in the general ledger. To facilitate, create a parishioner named "Cash" in ParishSoft to which all loose cash contributed can be recorded.

VIII. Cash Disbursements and Purchase Orders

Efforts should be made to allow only for approved and budgeted expenses throughout the year. Parishes and Schools are prohibited from using cash/currency for the direct payment of bills, wages etc. Petty cash may be used as discussed previously in this manual.

A **purchase order system** is recommended for Parishes and required for Schools. A purchase order system provides control over purchases through pre-approval and purchase orders provide information regarding department/program etc. for accounting purposes. (See Appendix D; Purchase Order)

1. Most teaching supplies should be requisitioned prior to the school year in line with department/teacher budgets.
2. Schools should utilize diocesan centralized purchasing to reduce costs when possible.
3. Parishes and Schools should contact the Diocesan Information Technology Department when considering technology purchases as volume discounts may be available through selected vendors.

Disbursements

1. The Business Manager/Accountant is to pay only properly approved and authorized expenses. If approval responsibility is delegated to another by the Pastor/Administrator or Principal, this should be documented.
2. All cash disbursements are to be made with pre-numbered checks, issued in sequence. No pre-signed checks are allowed. **Under no circumstances are debit cards permitted.**
3. No checks may be made payable to cash or issued without a payee name.
4. All checks must be prepared by the Business Manager/Accountant and signed by the Pastor/Administrator or Principal. In his/her absence, or in the event he/she is the Payee on the check, a second authorized signer should sign. Payee and signer should not be the same person.
5. If a mistake is made when preparing a check, the check is to be voided before preparing a new one. Checks voided after completing the monthly bank reconciliation should be voided with a current journal entry so reconciliation register balances and general ledger continue to agree.
6. Voided checks must be altered and retained. All voided check numbers must be entered into QuickBooks so that all pre-numbered checks are included in Parish/School financial records.

FINANCIAL POLICIES AND PROCEDURES FOR PARISHES AND SCHOOLS

7. All forms of electronic payment are appropriate only when internal control policies are strictly adhered to. Such payments are difficult to initiate while maintaining appropriate segregation of duties. Electronic payments are permissible only as follows:
 - a. For DOV Savings & Loan Trust Fund transactions with a signed EFT authorization form on file and the appropriate authorization signature on deposit, loan payment, or account transfer forms for each transaction. Also for Catholic Center transactions with a signed EFT authorization on file and a signed electronic Health Insurance, Pension, Non-Parochial Collections, etc., bill payment form indicating payment was appropriately pre-authorized.
 - b. Utility payments for bills approved by the Pastor/Administrator or Principal accompanied by an EFT pre-authorization form (See sample in Appendix V) signed by the Pastor/Administrator or Principal authorizing the Business Manager/Accountant to make the payment electronically.
 - c. Credit Card payments (particularly when necessary to avoid fees for late payment) with a reviewed and coded statement attached to appropriate pre-approved support documentation that shows charges to be reasonable and necessary business expenses and meet IRS substantiation requirements in accordance with Diocesan Policy.
 - d. Other forms of electronic payments including but not limited to wire transfers, EFTs, ACHs, online recurring credit card payments and account direct debits must be approved in writing by the Pastor/Administrator or Principal prior to the transaction taking place. (See Appendix V; EFT-Authorization Form sample)
8. Appropriate support documentation must be retained for all disbursements, including:
 - a. Original invoices (that have been reviewed for accuracy)
 - b. Evidence of pre-authorization for payment by Pastor/Administrator or Principal or designated supervisor
 - c. Evidence the goods or services were received
 - d. The business purpose for the transaction
 - e. Schools will also retain approved purchase orders
9. Checks written for amounts in excess of \$15,000, with the exception of checks written to the Diocese, require the signatures of two authorized signers.
10. If no invoice is available, a Check Request form shall be completed that includes the name of the payee, the amount, the business purpose, with receipts attached, when provided. The check request should be signed by both requestor and approver, and requestor and approver should not be the same person.

FINANCIAL POLICIES AND PROCEDURES FOR PARISHES AND SCHOOLS

11. Employee expense reimbursements will be made only upon receipt of proper support documentation and authorization.
12. Supporting documents should be cancelled or marked “Paid” to avoid duplicate payment. Ink stamps for this purpose are available at office supply stores.

IX. Capital Expenditures

The Pastor/Administrator or Principal, after consulting the Finance Council, may spend a maximum of \$30,000 or 5% of the prior fiscal year’s operational income, whichever is lower, on a given capital project, provided that such project is financed with Parish/School funds. If financing is necessary, the Parish/School must contact the Finance Department to apply for a loan with the Diocese of Venice Savings & Loan Trust Fund. A project cannot be broken down to smaller components to avoid this requirement.

Approval Requirements

Any capital expenditure or series of expenditures for a single purpose which exceeds \$30,000 or 5% of the prior fiscal year’s operational income, whichever is lower, must be approved by the Bishop through the Chancellor’s Office. This includes ancillary contracts for the purchase of goods or services related to a construction project that are not included in the contract with general contractors (i.e. organ, altar, bell, etc.).

1. Approval of the capital improvements/expenditures shall cover the total project cost regardless of the length of time required to complete. Therefore, approval need not be secured from year to year on previously approved projects provided the approved amounts are not exceeded.
2. Any excess spending defined as \$10,000 or 5% of the general contract, whichever is greater, over the approved original project cost shall require approval from the Building and Construction Department and may be obtained by submission of a written revised project cost highlighting the reasons for the upward cost revision.
3. Pastor/Administrator or Principal may not sign any notice of commencement in conjunction with improvement to real property since title is in the name of the Bishop and Corporation Sole. (See Section XI; Real Estate)
4. Any capital expenditure relating to the improvement or purchase of real estate is additionally subject to the policy addressing real estate and the Diocesan Guidelines for Building and Renovations found on the diocesan website at <https://dioceseofvenice.org/parish-connect/bookkeepers-business-manager/> under Policies, Building and Construction Policy and Guidelines and the financial policy relating to real property. (See Section XI; Real Estate)

X. Contracts

In conjunction with the ordinary administration of the Parish/School, the Pastor/Administrator or Principal is authorized to enter into a contract that binds Parish/School assets. This authority may not be delegated to another. Any contract executed by a third party or in the absence of the Pastor/Administrator or Principal shall be of no force and effect until signed by the Pastor/Administrator or Principal. Any vendor contract, except related to business equipment, may not exceed a term of one year and must be terminable on 60 days written notice by either party without cause. Any exceptions to this policy must be approved by the Bishop through the Chancellor's Office in writing. Additionally, any contract, or series of related contracts, that obligates the Parish, School or Diocese for a sum of money in excess of 5% of the prior year's operational income or \$30,000, whichever is lower, is not valid unless written consent of the Bishop is obtained.

1. A contract for a period not to exceed three years may be required in some cases related to business equipment utilized in day to day operations of the Parish/School, such as copy or vending machines, postage meters, telephones, computers, etc.
2. Any contract pertaining to real property or capital improvements is subject to the limitations identified in other policies of this Manual.
3. Agreements with independent contractors are subject to additional insurance requirements by the Diocese of Venice Self Insurance Program. Direct inquiries on this topic to insurance@dioceseofvenice.org.
4. Diocesan Legal Counsel will be enlisted to review contracts greater than \$25,000 in value.
5. With the exception of certain job classifications, employment contracts are only available in Schools for teachers, assistant Principals and Principals. All other employees in Parishes and Schools are employed in an "at-will" relationship for an indefinite period of time. Therefore, all other Parish and School employees are free to terminate their employment at any time, with or without cause or advance notice. Likewise, the Parish or School has the right to terminate an employee at any time, without cause or advance notice. (Questions should be directed to the Diocesan Human Resource Department)
6. To address various issues and protect the Parish/School from liability, a "Master Addendum" was developed by Diocesan Legal Counsel and must be attached to all contracts. (The Master Addendum can be found in Appendix L; Master Addendum to Vendor Agreement.)

XI. Real Estate

Only the Bishop can enter into an agreement to buy, sell, lease, mortgage, or encumber real property. All real estate matters are to be directed to the Chancellor's Office. In his capacity as Bishop, Most Reverend Frank J. Dewane holds title to all real property of the Diocese of Venice in Florida and its Parishes, Missions, Schools and Institutions under both the Laws of the State of Florida and the Laws of the Roman Catholic Church in trust for these entities. He is empowered under both civil and Ecclesiastical law to receive and hold title to real property, administer all property, and to dispose of all property of each and every entity of the Diocese of Venice in Florida, for the benefit and use of such entity. Deeds for all real property must be in the name of "Frank J. Dewane, as Bishop of the Diocese of Venice, a corporation sole."

A corporation sole is not a statutory corporation. It exists under the common law doctrine that is recognized in the State of Florida by Florida Statute §2.01. Authority is referenced to Reid v. Barry, 112 So.846 (Fla). Under the doctrine, the Bishop "solely" is the corporation and is the only interested person. Since it is not a statutory corporation, there are no Articles of Incorporation, By-laws or any officers or directors.

General

1. A Diocesan Real Estate Board comprised of clergy and lay persons assist the Bishop in real estate matters.
2. At the Deanery level, the Dean monitors the factors which affect the local real estate holdings of the Diocese and the Parishes/Schools as well as the future needs for real estate and makes recommendations to the Bishop through the Chancellor's Office. These recommendations are presented to the Bishop for his review and consideration.
3. The Chancellor is to be contacted promptly regarding any matter affecting real estate (i.e. zoning changes, development of neighboring property, leasing of property, bequest of real estate etc.) so that the matter is handled in accordance with the Diocesan guidelines.
4. The terms of any contract, insofar as location, amount of acreage needed, approximate price, cash or mortgage terms, etc. are to be discussed with the Chancellor before negotiations for the purchase or sale of real estate are initiated.
5. All closing costs and expenses including attorney's fees are to be submitted at or prior to the time of closing.

Sale of Real Estate or Interest Therein

The following requirements shall be followed when a Parish/School SELLS real estate:

1. After the discussion to sell Parish/School property is made at the Parish or School level, Pastor/Administrator should submit a written request for permission to sell as permission of the Bishop is required and must be arranged through the Chancellor's Office;
2. The Chancellor will arrange all aspects of the real estate transaction;
3. The deed or land contract must be submitted in triplicate to the Chancellor's Office for review and signature by the Bishop/or His Attorney in Fact;
4. The Diocese will arrange for title commitment;
5. The deed is given to the buyer upon receipt of a wire;
6. The Parish/School is to expect to pay what are generally regarded as seller's expenses including documentary stamps, costs of title insurance and broker's commissions. (5% is commonly accepted as broker's commission).
7. Following the closing, the Chancellor's Office is to promptly receive copies of all closing documents including:
 - a. Closing Statement signed by all parties
 - b. Copy of recorded deed to purchaser (showing purchaser's address)
 - c. Original Promissory Note and recorded mortgage, if not a cash transaction.

Purchase of Real Estate

The following policies shall be followed when a Parish/School PURCHASES real estate:

1. After the decision to purchase property is made at the Parish/School level, the Pastor/Administrator should submit a written request for permission to purchase, as permission of the Bishop is required and may be arranged through the Chancellor's Office.
2. It is suggested that Seller is to furnish the survey at Seller's expense or pay for the recertification of an existing survey to reveal any possible changes or encroachments on the land. It is also suggested that Seller is to furnish an updated abstract or a title policy from an insurance company acceptable to the Diocesan attorney and realtor.
3. Broker's fees for both the selling and purchasing broker are to be the responsibility of the seller.

FINANCIAL POLICIES AND PROCEDURES FOR PARISHES AND SCHOOLS

4. Prepare an Offer to Purchase for the signature of the Bishop.
5. Have an attorney examine the abstract or title policy and give a written opinion that the seller can give good marketable title, free of encumbrances, and that the existing zoning will not prevent the use of the property for the purpose it is being purchased.
6. Title is always taken in the name of “Frank J. Dewane, as Bishop of the Diocese of Venice, a corporation sole.” The address on the Deed is to be 1000 Pinebrook Rd, Venice, FL 34285.
7. When the contract is accepted, it is to be submitted in triplicate to the Chancellor’s Office for review and signature by the Bishop or his Attorney in Fact. The title insurance commitment and closing statement with the necessary funds or a request for the funds to close is to be submitted to the Chancellor’s Office sufficiently in advance to allow for the transfer of funds and the execution of the necessary documents by the Bishop.
8. Following the closing, copies of all closing documents, including the following are to be promptly forwarded to the Chancellor’s Office:
 - a. Original Recorded Deed
 - b. Title Insurance Policy
 - c. Survey
 - d. Appraisal
 - e. Copy of Note or Mortgage, if not a cash transaction

Donation of Real Estate

Any donation or bequest of real property, or an interest therein, requires as a condition precedent the explicit written approval of the Bishop prior to acceptance of the gift. A site inspection must be done prior to any approval.

XII. Compensation and Tax Reporting

Employee vs. Independent Contractor

All workers who are hired to provide services for a Parish/School are to be assumed to be employee for tax purposes (and receive a Form W-2) unless the Parish/School is able to prove that the individual meets the Internal Revenue Service criteria to be classified as an independent contractor for tax purposes (and receive a Form 1099). Failure to make a correct classification can result in penalties, interest and back taxes for both the Parish/School and for the employee personally. The determination of a worker as an independent contractor or employee must be done on a case by case basis and can only be determined by comparing the facts and circumstances to IRS guidelines.

FINANCIAL POLICIES AND PROCEDURES FOR PARISHES AND SCHOOLS

The IRS has viewed this determination as an area of increased audit focus. It is imperative that the classification of an employee be reviewed in advance of being hired by the Parish/School. (Questions should be directed to the Director of Human Resources)

Employees – Compensated on either an hourly or salary basis. Social Security, Medicare and federal income taxes are withheld from their paychecks unless specifically exempt, such as Priests. Compensation is reported on Form W-2 as required by IRS instructions.

Independent contractors - Non-employees paid for services. Payments are reported on Form 1099 as required by IRS instructions. Prior to paying an independent contractor, Parish/School must have a signed Form W-9 on file which includes the Social Security Number or Federal Employer Identification Number.

A worker's status is determined by applying relevant facts that fall into three main categories: behavioral control, financial control, and the type of relationship itself. In each case, it is very important to consider all the facts—no single fact provides the answer.

Behavioral Control: These facts show whether there is a right to direct or control how the worker does the work. A worker is an employee when the business has the right to direct and control the worker. The business does not have to actually direct or control the way the work is done - as long as the employer has the right to direct and control the work. For example:

1. **Instructions**—If you receive extensive instructions on how work is to be done, this suggests that you may be an employee. Instructions can cover a wide range of topics, for example: how, when, or where to do the work, what tools or equipment to use, what assistants to hire to help with the work, and where to purchase supplies and services. If you receive less extensive instructions about what is to be done, but not how it is to be done, you may be an independent contractor. For instance, instructions about time and place may be less important than directions on how the work is performed.
2. **Training**—If the business provides you with training about required procedures and methods, this suggests that the business wants the work done in a certain way, and you may be an employee.

Financial Control: These facts show whether there is a right to direct or control the business part of the work. For example:

1. **Significant Investment**—If you have a significant investment in your work, you may be an independent contractor. While there is no precise dollar test, the investment must have substance. However, a significant investment is not necessary to be an independent contractor.
2. **Expenses**—If you are not reimbursed for some or all business expenses, then you may be an independent contractor, especially if your unreimbursed business expenses are high.

3. **Opportunity for Profit or Loss**—If you can realize a profit or incur a loss, this suggests that you are in business for yourself and that you may be an independent contractor.

Relationship of the Parties: These are facts that illustrate how the business and the worker perceive their relationship. For example:

Employee Benefits—If you receive benefits, this is an indication that you are an employee. If you do not receive benefits, however, you could be either an employee or an independent contractor.

Example: Organist

Behavioral Control:

1. **Instructions**—Organist position typically requires the Parish to determine how, when and where work for the position is done and what equipment to use.
2. **Training**—Church typically provides training about required procedures and methods (liturgy) and this suggests that the Parish wants the work done in a certain way.

Financial Control:

1. **Significant Investment**—Organist position does not require significant investment.
2. **Expenses**—Organists are typically reimbursed for business expenses, if any.
3. **Opportunity for Profit or Loss**—Organists do not typically have an opportunity for profit or loss in their position.

Relationship of the Parties:

Employee Benefits—Organists will receive benefits if they are on payroll.

Financial Job Positions

By virtue of the standard job position requirements, an individual working in the financial function (including but not limited to Business Managers and Accountants) in a Parish/School must be hired as an employee for tax purposes and treated accordingly. Independent contractors and volunteers are not permitted to function in this area. Business Managers, Accountants and other positions working in the financial function do not meet the IRS tests to qualify as independent contractors. Prior to hiring or re-hiring a Business Manager, Accountant, employee responsible for bookkeeping, or having access to QuickBooks, the individual must successfully pass a competency test administered by the Diocesan Department of Internal Financial Services and may be subject to a personal credit check along with other requirements. Business Manager/Accountant payroll liaisons with the Human Resource Department are responsible for payroll and may not delegate any part of this responsibility to other employees.

Clergy

The income taxation of Priests is unique compared to compensation reporting for lay employees. There are five primary differences between Priests and Laity for tax purposes to be considered.

1. Priests are self-employed for Social Security tax purposes.
2. Priests may receive tax free housing.
3. Priests are exempt from payroll withholding.
4. Priests, who receive Form W-2, may elect payroll tax withholding.
5. Priests receive various allowances.

Priest wages are not subject to social security and Medicare withholding under any circumstances. They are subject to Federal Income Tax withholding only when the priest elects to have income tax withheld. This is elected on Form W-4 issued by the Internal Revenue Service (see www.irs.gov for forms and instructions).

Priests are not to receive both Form W-2 and Form 1099 from the same entity in the same tax year unless the priest receives different sources of income. For more information about priest wages, please refer to the manual *Tax Guide for Clergy*. Manuals can be obtained from the Diocesan Department of Internal Financial Services.

Religious Order Payments

In order to comply with IRS regulations, all remuneration checks paid to religious order priests, sisters and brothers ministering at Parishes and Schools, including stipends, must be made out to the religious order and include the name of the priest, sister or brother in the memo section of the check or as a second payee. For example: Payable to: Congregation of St. Mary and Sister Mary Joseph. Questions on compensation for religious should be directed to the Chancellor's Office.

Compensation

In order to insure adequate reporting of income, it is necessary for all Diocesan entities to review any payments made during the year to individuals, whether as an independent contractor or as an employee.

The following is a list of items to be reported as compensation on the appropriate form at the end of the calendar year:

1. Remuneration for services performed, whether on an hourly basis or as a salary

FINANCIAL POLICIES AND PROCEDURES FOR PARISHES AND SCHOOLS

2. Bonuses, cash gifts, gift certificates, or cash equivalents paid to employees
3. Stipends paid to clergy
4. Cash allowances for food paid monthly to clergy or groceries charged to or paid by the Parish expensed to Table Expense (Refer to the annual priests' compensation & benefits memo from the Chancellor's Office and the *Tax Guide for Clergy* forwarded annually to Parishes).
5. Cash allowances paid for Vehicle Insurance and personal vehicle tags that are not handled following accountable plan rules. (Refer to annual priests' compensation and benefits memo forwarded annually from the Chancellor's Office).
6. Discounted tuition for *School* staff members can be excluded from employee wages if certain requirements are met. Contact Internal Financial Services about the requirements.

This list is not all-inclusive. If you are unsure of the correct treatment of such amounts, please contact Internal Financial Services with any questions in advance of the end of the year.

Reimbursements

Please note that amounts paid to Diocesan employees as reimbursement of expenses, such as mileage, or business-related expenses, are not taxable compensation to the recipient. Documentation is important for such a determination. Employees are to be reimbursed only when a properly completed expense report along with support documentation is provided to the Parish or School and is approved by the appropriate party.

Housing Allowances

Housing allowances for clergy are almost always tax-free for income tax purposes to the recipient. This is one of the differences between clergy and other regular employees. However, clergy are to consult with their tax preparer for proper treatment on the clergy's personal income tax return. There are tax consequences for receiving a housing allowance.

Food Allowances

Food or "board" allowances are treated differently. In order for food allowances to be treated as income tax-free to the recipient/clergy, the following requirements must be met:

1. Meals, which means meals **not groceries or cash allowances for food**, must be prepared and consumed on the premises, not in a private residence;
2. The meals are for the convenience of the Parish/School. Meaning the priests solely dine at the Parish/School/Rectorate because he is "on call". The priest must be available to handle business calls in person or on the phone and he must be expected to do so in the future; and

FINANCIAL POLICIES AND PROCEDURES FOR PARISHES AND SCHOOLS

3. The meals are expected as part of the priest's assignment to the Parish/School. Dining on campus is part of his working conditions and is not optional.

These three criteria will exclude most food allowances from being handled in an income tax-free manner. If you have questions or concerns about this, please review the literature provided in the *Tax Guide for Clergy* manual or call the Diocesan Department of Internal Financial Services.

Tax Forms

Prepared by ADP Standardized Payroll

- **Form 941, Employers Quarterly Federal Tax Return** (Federal Payroll Taxes) – Due April 30th, July 31st, October 31st, and January 31st of each year.
- **Form UCT-6, Florida Employer Quarterly Report** (State Unemployment Compensation) - Due April 30th, July 31st, October 31st, and January 31st of each year.
- **Form W-2, Tax Statement** – Due to employees before January 31st of each year.
- **Form W-3, Transmittal of Wage and Tax Statement** – Due to the Social Security Administration prior to January 31st of each year.

Prepared by Parish/School

- **Forms 1099, Miscellaneous Income** – Due to recipients and Department of the Treasury by January 31st of each year.
- **Forms W-2G, Certain Gambling Winnings** - Due to the Department of the Treasury and winners before January 31st of each year.
- **Form 945 Annual Return of Withheld Income Tax** – for amounts withheld and electronically deposited from winner's proceeds due January 31st (check Form instructions for date changes).
- **Forms 1096, Transmittal of Information Returns** – Due to the Internal Revenue Service- summarizing and along with Forms 1099 or Forms W-2G.

Foreign individuals must have a work permit to be hired by a Parish/School. Other forms may be necessary if you have paid foreign individuals for services performed in the United States. Questions should be directed to Human Resources and Internal Financial Services.

XIII. Tax Obligations

Federal Tax Obligations

The Parish/School is obligated for all **necessary** federal, state, and local tax forms.

1. Each Parish/School, whether or not it has employees, maintains a federal employer identification number (“FEIN”).
2. All Parishes, Schools and organizations listed in the Official Catholic Directory are exempt from income taxes under Internal Revenue Code Section 501(c)3. They are eligible to receive tax deductible charitable contributions as evidenced by a group letter ruling which can be found at <https://dioceseofvenice.org/parish-connect/bookkeepers-business-manager/> under Quick Links, 501(c)3 Tax Exempt Group Ruling.
3. Schools are subject to a 1975 revenue procedure that requires them to adopt a racial nondiscrimination policy, operate in accord with that policy, publish it, and certify their compliance annually by filing Form 5578 Annual Certification of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax.
4. Tax on unrelated business activities (UBI) – Income from unrelated business activities such as rental, or some sales of merchandise, may subject the Parish or School to business taxes. Any question regarding liability for the unrelated business activities should be directed to Internal Financial Services.
5. Under Internal Revenue Guidelines, every lay employee is subject to mandatory payroll tax deductions which may not be waived by the employer. FICA taxes, Social Security and Medicare must be withheld on each employee’s earnings in accordance with the rates and limits set by the Federal Government.
6. The Parish/School is required to file Form 1099-Misc for each non-employee unincorporated individual or entity (including clergy) to whom it pays an aggregate of \$600 or more in any calendar year to report:
 - a. Gross rents;
 - b. Commissions, fees or other compensation paid to non-employees;
 - c. Awards, bonuses, stipends, gifts; and
 - d. Other fixed and determinable gains.
 - e. Forms 1099 must be sent to the taxpayer and to the Internal Revenue Service accompanied by the Form 1096 Transmittal by the last day of January.

NOTE: Some benefits provided to employees such as housing or transportation is considered as compensation to the employee, with particular exceptions to clergy, and must be included on the W-2 form at their fair market value.

FINANCIAL POLICIES AND PROCEDURES FOR PARISHES AND SCHOOLS

7. An organization that conducts gambling activities is required to report gambling winnings on Form W-2G if the winnings are at least 300 times the wager or if the winnings are subject to withholding. In advance of conducting a gaming activity (raffles, bingo, etc.), direct questions to Internal Financial Services. Parishes must contact the Diocese if the activity is to be a Catholic Faith Appeal Fundraiser for written permission.

State and Local Tax Obligations

1. Real property that is predominantly used for charitable or religious purposes is exempt from Ad Valorem real property taxes. Such taxes are based upon the value of the real property owned. Property which is vacant or not used for charitable or religious purposes is not exempt from such taxation. The Parish/School may be responsible for various special assessments or Non-Ad Valorem taxes. Any questions regarding Parish/School responsibility for real property taxes/assessments are to be referred to the Diocesan Real Estate Department.
2. Obligation to file **Tangible Personal Property Tax Returns** differs in each county. While Parishes/Schools are exempt from the tax, some counties require one time filing and others require the form be filed each year.
3. Parishes and Schools are not exempt from the payment of most licenses, permits and fees, i.e. automobile license plates, inspection fees, building permits, etc.
4. Each Parish/School has its own sales tax exemption number (Consumer Certificate of Exemption) which is distinct from that of the Diocese/Catholic Center. The Florida Catholic Conference automatically processes renewals every 5 years for currently recognized entities. Questions can be directed to the Director of Internal Financial Services.
 - a. The exemption applies to all goods purchased for consumption/use by the Parish or School. The Parish/School should not be charged sales tax on a utility bill and a claim for a refund may be made if paid in the past.
 - b. Parishes/Schools that rent commercial property must collect and remit sales tax on the rental income unless the renter is a tax-exempt entity and provides a copy of their exemption certificate.
5. Florida Documentary stamp tax is levied on certain documents as provided under Chapter 201 of the Florida Statutes and includes documents conveying interment rights. Parishes selling interment rights for a fee are required to use the Memorial Garden License Agreement (See Appendix O) and file DR-228 as non-registered taxpayers to remit Documentary Stamp Tax.

XIV. Diocesan Self Insurance Program

The Diocese is self-insured and has established a program to provide comprehensive coverage to all of its entities. For questions regarding our insurance program, please refer to the Self Insurance Program booklet provided to Diocesan entities or send inquiries to Insurance@dioceseofvenice.org.

Types of Coverage

The following types of insurance coverage are provided to participating entities of the Diocese:

1. Property Insurance
2. Liability Insurance
3. Worker's Compensation Insurance
4. Unemployment Insurance
5. Student Insurance
6. Auto Insurance (Only on Diocesan Vehicles)

XV. Employee Personnel Records

State and federal law require employers to keep current and accurate employee and timekeeping records. Employee files should be established for each employee at the time of their hire and maintained in a locked, fireproof cabinet. Only the Pastor/Administrator or Principal or the individual designated by the Pastor/Administrator or Principal of the Parish/School and will have access to the employee file.

Employee files are the property of the Parish/School and Diocese. Under no circumstances is an employee permitted to remove anything from their file. Employees are welcome to review the information in their file within a reasonable time following a written request to the Pastor/Administrator or Principal.

All files for payroll regarding earnings, time, etc. are also the property of the Parish/School and the Diocese. No copies of any of these records should be released to anyone without permission from the Director of Human Resources of the Diocese of Venice, Inc.

Employee Files

There are four (4) different employee files and they must be kept separately. They are:

- **Personnel File** – which consists of basic information including:
 - Employment Application (completely filled out and signed)
 - Resume
 - Confirmation of Offer letter
 - References/employment verification (minimum of 3 references are to be conducted)

FINANCIAL POLICIES AND PROCEDURES FOR PARISHES AND SCHOOLS

- Job Description
- Cleared fingerprint and background check notification
- IRS W-4 Form
- Payroll New hire form
- Payroll change of status forms (for job title change, transfers, promotion, change in pay, etc.)
- Direct Deposit Authorization
- Emergency Contact Information (will be online with ADP)
- Jury Duty Accommodation
- If driving Parish Vehicles, a copy of a valid driver's license
- Safe Environment Certificate
- Attestation of Good Moral Character Agreement
- Code of Pastoral Conduct Agreement
- Acknowledge of the Protection of Children and Vulnerable Adults Policy and Procedural Guidelines
- Performance/Reviews or Disciplinary actions
- Formal/Final Warnings
- Letters of Thanks/Appreciation
- Termination Records/Letters of resignation

As of August 1, 2018 all new employees will be hired electronically and their paperwork which consists of their resume, fingerprint clearance, W-4, new hire form, Direct Deposit Authorization, Emergency Contact information, Safe Environment verification, Attestation of Good Moral Character Agreement, Code of Pastoral Conduct, Acknowledgement of the Protection of Children and Vulnerable Adults Policy and Procedural Guidelines and Terminations will be kept in The Cloud. All other information can be uploaded into the cloud at any time during the employees tenure.

- **I-9 Forms**

- All employees hired prior to August 1, 2018 shall complete paper I-9 forms which will be kept in a separate binder in alphabetic order. There is no need to keep copies of identification information attached to an I-9 form. This is acceptable as the signature of the verifier notes that they have seen the appropriate items that verify one's right to work in the US. They should be kept in a binder and completed properly by the employee and designated manager who will verify the form.
- As of August 1, 2018 all I-9 will be processed electronically and be submitted to e-verify for all new employees. The binder will need to be kept for all employees who were hired prior to the date that the electronic I-9 begins.

- **FML/Medical Information**

- All FML information is kept on file in the Employee Benefits office in the Catholic Center of the Diocese of Venice, Inc. This information is HIPPA protected.

- **Time and Attendance Records**

- Timekeeping for all employees is electronic and managed through an online timekeeping program, MyADP.com
- Hourly (non-exempt) employees are responsible for recording their time for every work day they perform. In addition, they are responsible for requesting their Paid Time Off.
- Managers are responsible for approving all time records for pay and approving all Paid Time Off requests
- All Exempt (salaried) employees are paid on auto-pay since their salary is quoted on an annual basis and broken up into 26 pay periods. All exempt employees should verify that they have worked (or are on an approved PTO) at the end of every two-week pay period.
- All prior records of timekeeping should be kept at the entity location for five years prior to year-end 2017.

XVI. Conflicts of Interest

Employees are prohibited from engaging in any activity, practice, or conduct which conflicts with, or appears to conflict with the interests of the Parish/School. Employees are expected to represent the Parish/School in a positive and ethical manner. Thus, employees have an obligation to avoid conflicts of interest and refer questions and concerns about potential conflicts to the Pastor/Administrator or Principal. Any conflict or potential conflict of interest must also be disclosed in writing and included with the employee's personnel file.

Employees may not accept any employment relationship with any organization that does business with, or competes with the Parish or School. Employees who engage in self-employment are ineligible to provide contract services to the Parish or School due to the appearance of a conflict of interest.

Employees must disclose any financial interest they or their immediate family have in any firm that does business with the Parish or School. The Parish/School may require divestiture of the interest if it considers the financial interest to be in conflict with the Parish/School's best interests.

Employees and their immediate family (husband, wife, parents, and children) may not accept gifts, except those of nominal value (under \$50.00) or any special discounts or loans from persons or firms doing, or seeking to do, business with the Parish/School without approval of the administration. This nominal value includes personal gifts from parishioners, students and their families.

Failure to disclose any of these conflicts of interest will result in discipline, up to and including termination of employment.

XVII. Parish & School Financial Reviews

Parish and School **Operational Reviews** are performed to ensure compliance with Diocesan Financial Policies and Procedures, employment laws, and Internal Revenue Service guidelines and provide insight regarding operations.

The following are reasons Parish and School operational reviews are performed by the Diocesan Director of Internal Financial Services:

1. At the request of the Bishop
2. During the transition of the Parish Pastor/Administrator or Principal

Prior to an operational review, the Pastor/Administrator or Principal will be notified in writing and be provided with a list of records that will need to be pulled or prepared for the review. They will then be contacted to establish a time for such review, and answer any questions. Once the review is completed, Internal Financial Services will provide the Pastor/Administrator or Principal with a written report of the review findings. A copy is provided to the Bishop, Vicar General, Chancellor, Diocesan Director of Finance and the Director of Education, if applicable.

Parishes and Schools are assigned by Internal Financial Services for a **Financial Review** by an outside firm every three years. Internal Financial Services monitors timely completion of the assigned reviews and forwards completed reports to the Bishop, Chancellor, Vicar General, Director of Education and Director of Education, if applicable, along with a risk assessment identifying critical items.

The Director of Internal Financial Services will schedule a **Follow Up Review** six months to a year after the CPAs report is issued. Prior to a follow up review, the Pastor/Administrator or Principal will be notified in writing and be provided with a list of records that will need to be pulled or prepared for the review. The follow up is to determine progress made toward implementing the CPA firm's recommendations and correcting problematic items identified in the CPA firm's Financial Review. A written report of review findings will be provided to the Pastor/Administrator or Principal and forwarded to the Bishop, Chancellor, Vicar General, Director of Education and Director of Education, if applicable, along with a risk assessment identifying critical items.

XVIII. Donations and Bequests

All donations and bequests are considered Parish/School income. (Distinctions made for income for the School or School organization are for accounting purposes only, not to be construed as a segregation of funds.)

FINANCIAL POLICIES AND PROCEDURES FOR PARISHES AND SCHOOLS

1. Parishes/Schools shall maintain on a calendar year basis a detailed list of contributions made by each donor. A detailed statement of annual contributions shall be made available to each contributing donor at the end of the year, no later than January 31st.
2. Donations accepted must be free of stipulations or requirements for advantageous preference. (i.e. a donation may not be used for school tuition).
3. Acceptance of Bequests and Donations with donor imposed restrictions (restricted for a specific purpose or period of time) are acts of Extraordinary Administration. (See requirements in Section I.) Immediately e-mail bequests@dioceseofvenice.org so that the documentation can be reviewed and forwarded, if necessary, to our attorneys. **Any bequests accepted that do not go through this process will be reclassified as assessable donations.**
4. Documentation or correspondence related to restricted donations must be permanently maintained by the Parish or School and copies of this documentation must be forwarded to the Diocesan Finance Department to be maintained in the Diocesan archives (can. 1306). In addition, the Parish/School is required to maintain a historical listing of all such donations along with their related obligations (can. 1307). This will be subject to examination in Parish and School financial reviews.
5. Bequests or Donations in the form of stock certificates, bonds, and real estate are treated as follows:
 - a. Stock certificates or bonds shall be received, registered or endorsed in the Parish/School name. These shall be submitted to the Diocesan Stewardship & Development Office where it will be liquidated and the proceeds deposited to the entity's Diocese of Venice Savings & Loan Trust Fund account.
 - b. Any donation or bequest of real property, or an interest therein, requires, as a condition precedent, the explicit written approval of the Bishop prior to acceptance of the gift. A site inspection must be done prior to any approval.
 - c. Real Property shall be received and registered for the Parish or School in the name of "Frank J. Dewane, as Bishop of the Diocese of Venice, a corporation sole". These shall be recorded as non-cash donations at the time of sale using the fair market value of the said real property.

Donor Acknowledgements

Certain substantiation and disclosure requirements for all nonprofit organizations, including Parishes and Schools, have been imposed by the Internal Revenue Service. In addition, certain donor restricted contributions may require a formal written acknowledgement. These requirements include written acknowledgement of gifts to support the donor's tax deductions.

Written Acknowledgements

Internal Revenue Service guidelines allow for charitable deductions of greater than \$250 only if a written acknowledgement for the donation is obtained from the recipient organization by the earlier of the date the taxpayer's return for the year of the donation is due or filed. Any single cash or non-cash donation exceeding \$250 must be acknowledged within 30 days of receipt unless the donor contributes throughout the year and has communicated they find it acceptable to receive an annual contribution statement at year-end.

IRS rules do not require the recipient organization to provide written acknowledgments. However, the support of such donors would continue only with the cooperation of the recipients, by providing such written acknowledgements. Copies of acknowledgements must be retained by the Parish/School.

Written acknowledgements must include the following:

1. The name of the donor;
2. The amount of cash or a description of any other property contributed;
3. A statement about whether the organization provided any goods or services in return for the contribution;
4. A good faith estimate and description of the value of items provided in return for a contribution, if any. If the only benefit provided consists of "intangible religious benefits," a statement to that effect is to be made. Intangible religious benefits are those items provided by a church or other religious organization that generally are not sold in a commercial transaction outside of a donative context.

Determination of Value

A determination of the value or fair market value of non-cash donation (i.e. used clothing, household goods, cars, etc.) is the responsibility of the DONOR, not the recipient organization. Written acknowledgements of non-cash donations are to include items #1-4 above, but no value of the donation made. Leave this determination to the donor.

Donations Greater than \$5,000

Special rules apply for donations greater than \$5,000. In order to substantiate a deduction of greater than \$5,000, a qualified appraisal must be secured. This appraisal must be prepared no more than 60 days before the donation is made and no later than the due date for the return for the year in which the donation occurred. **THE APPRAISAL MUST BE PAID FOR BY THE DONOR.** The recipient organization may not pay for the appraisal. If the donor fails to obtain the necessary appraisal, the charitable donation may be limited or denied entirely by the Internal Revenue Service. Exceptions to donations over \$5,000 do exist. The following types of donations are exceptions to this rule:

FINANCIAL POLICIES AND PROCEDURES FOR PARISHES AND SCHOOLS

1. Contributions of publicly traded stocks,
2. Contributions of non-publicly traded stock valued at less than \$10,000 or less,
3. Contributions made by C Corporations, other than closely held corporations or personal service corporations,
4. Certain contributions of inventory or other property made by closely held corporations or personal service corporations that are for the care of the ill, the needy, or infants.

FORM 8282 – Donee Information Return

Form 8282 is required to be filed if a tax-exempt organization receives donated property which is valued at more than \$5,000 and disposes of such property within two years of the date the property was received. This form must be completed by the DONEE, not the donor. Any questions about this form are to be directed to the Internal Financial Services department.

FORM 8283 – Non-Cash Charitable Contributions

This form is an IRS requirement for donors to receive charitable tax deductions for total non-cash donations greater than \$500. This form is **NOT** the responsibility of the Parish/School or recipient organization. However, donors may ask the school to complete Part IV of Form 8283. This section is simply an acknowledgement of receipt from the donee. Once Part IV is completed, the donor must provide the donee with a copy of page 2 of Form 8283.

Quid Pro Quo Donations

This is a common term used to describe a certain type of contribution. A Quid Pro Quo transaction is defined as a donation that is given with the condition that the donor receives something in return. A common example would be a fundraiser dinner where part of the ticket price is a contribution to raise funds and part is the price of the dinner received. For Quid Pro Quo donations, the Internal Revenue Service requires a disclosure statement be provided to all donors that is to include:

1. An explanation that the amount of the deductible contribution for federal income tax purposes is the excess of the amount of money contributed over the value of the goods or services provided by the religious organization, and
2. The organization's good faith estimate of the value of the goods or services furnished to the donor. This disclosure is to be made in a reasonable manner to be noticed by the donor.

Examples:

Sam Smith donated \$25 per week for 52 weeks to the Parish in the offertory plate. Since the individual contributions are less than \$250, no written acknowledgement is required to substantiate his deduction.

FINANCIAL POLICIES AND PROCEDURES FOR PARISHES AND SCHOOLS

Sam Smith makes two separate contributions of \$200 to the School during the year. Since the individual contributions are less than \$250, no written acknowledgment is required to substantiate his deduction.

Sam's brother, Steve, makes a contribution of \$400. Steve's contribution would require a written acknowledgement to substantiate his charitable deduction.

Mary Jones makes contributions of \$250 each week in the Parish's offertory plate for 52 weeks. Since the contributions are on an ongoing basis, each contribution of \$250 does not require separate acknowledgement and could be acknowledged in a single letter at the end of the year if acceptable to the donor.

NOTE: Parishes with parishioners who find it acceptable to receive an annual contribution statement out of Parish Soft at year-end to acknowledge total contributions, rather than receiving individual donor acknowledgements for donations of \$250 or more throughout the year, may do so.

* For additional information, Publication 1771, "Charitable Contributions – Substantiation and Disclosure Requirements" can be obtained online at www.irs.gov, search for Publication 1771 under Forms and Publications. Any questions are to be directed to the Diocesan Internal Financial Services Department.

XIX. Use of Facilities - Parish/School/Diocesan Sponsored Group

Parish, School or Diocesan sponsored groups/events are permitted to use the property of the Parish/School/Diocese without charge. There are no written agreements or additional insurance requirements. "Sponsored" means the group is directly controlled by the Parish/School or Diocese.

Example:

The Parish Men's Club desires to hold a spaghetti dinner in the Parish Hall. The Men's Club is controlled by and *operates under the Parish*. The License Agreement is not required. The event is insured by the Diocese of Venice because it is a ministry of the Parish.

XX. Use of Facilities by Outside People/Groups

Our Facilities are sought after locations for groups to host private functions. These private events are Non-Parish/School sponsored events because they are not controlled directly by the Parish/School and are not for the financial benefit of the Parish/School.

Pastors/Administrators or Principals must utilize the **Diocese of Venice Non-Exclusive Space Usage Agreement and License** when allowing **ANY OUTSIDE ORGANIZATION** the use of a Parish/School facility. The form can be found on the DOV website at <https://dioceseofvenice.org/parish-connect/bookkeepers-business-manager> under Forms. (Also, see Appendix T; Non-Exclusive Space Usage Agreement & License). Failure to do so creates **significant** risk of liability to the Parish/School.

FINANCIAL POLICIES AND PROCEDURES FOR PARISHES AND SCHOOLS

Outside Organizations include any organization that is not a Parish owned and operated ministry. Simply because an organization is Catholic, does not mean it is affiliated with the Parish/School or the Diocese. The issue pertains to the responsibility or control or activities occurring during such use. When activities are not the responsibility of, and are not controlled by the Parish/School, the **Non-Exclusive Space Usage Agreement & License must be utilized** to protect the Parish/School against claims for damages or injuries that occur during such activities or use.

Examples:

The **Knights of Columbus** Council desires to hold their meetings or fund raiser in the Parish Hall. The Knights are a Catholic organization but are also an **INDEPENDENT OUTSIDE ORGANIZATION**. They will control the meeting and its activities. The Non-Exclusive Space Usage Agreement & License is required along with a certificate of insurance. The certificate of insurance **must include the Bishop as Additional Insured**.

A local cheerleading company wants to hold classes at the Parish/School. They are an **INDEPENDENT OUTSIDE ORGANIZATION** and will control the meeting and its activities. The Non-Exclusive Space Usage Agreement & License is required along with a certificate of insurance. The certificate of insurance **must include the Bishop as Additional Insured**.

The Parish will hold its annual festival on its campus using an **OUTSIDE CARNIVAL** operator. The **Non-Exclusive Space Usage Agreement & License** is required (Please Note: a separate Carnival License Agreement is to be used. This form can be found on the Diocesan Website at <https://dioceseofvenice.org/parish-connect/bookkeepers-business-manager/> under Policies, Carnival Agreement.

If there is a question as to whether a group is a sponsored group or an independent outside organization, contact insurance@dioceseofvenice.org

The **Non-Exclusive Space Usage Agreement and License** grants a license for such use and shifts liability to the organization for all activities that occur during the course of such use. Failing to use the Agreement implies that the Parish/School is operating the event and can be responsible for injuries and liabilities that occur.

Further, the organization using the facility **must have insurance coverage** to further protect the Parish/School and they must provide the Parish/School a certificate showing such coverage is in effect and that the **Bishop is included as Additional Insured**. (See Appendix U; Vendor Certificate of Insurance Sample & FAQ)

Pastors/Administrators or Principals are authorized to sign the **Non-Exclusive Space Usage Agreement and License**, but are **still required to have permission from the Bishop through the Chancellor's Office, for events involving guest speakers and the use of the church sanctuary**, such as for musical concerts.

Questions concerning insurance requirements for outside groups wishing to use Parish or School property should be directed to the Diocesan Risk and Insurance Manager or insurance@dioceseofvenice.org.

XXI. Guidelines for Use of Facilities Off Campus

If a Parish, School or other Diocesan entity is having an event off campus, they will find that many venues have their own Contract, License Agreement, or Facility Use Agreement, similar to Diocesan forms. To assure that the Parish/School event, off campus, is adequately covered by Diocesan insurance, the following procedures should be followed:

- A copy of the venue's Agreement should be forwarded to the Diocesan Risk and Insurance Manager, a minimum of two (2) weeks in advance of the event, for review and approval before signing. The Agreement should provide the location, date, place and purpose of the event. After review and approval, the Manager will advise if the Agreement is acceptable for Diocesan insurance coverage and coordinate any certificates of insurance.
- If the venue does not have its own Contract, License or Facility Use Agreement, then a basic Space Usage Agreement and License should be used to protect both parties. A sample form is available at <https://dioceseofvenice.org/parish-connect/bookkeepers-business-manager/> under Forms and should include the following:
 - The location, date and time of the event.
 - The purpose of the event.
 - The frequency (i.e. single event, or ongoing use).

After review of the details, the Diocesan Risk and Insurance Manager will determine if the event can be covered or if additional coverage is required and provide the appropriate certificate. If the event cannot be adequately insured, then the event should not take place. A venue may request the Parish/School to produce a Certificate of Insurance. (See Appendix S; DOV Certificate of Insurance Request Form). If you have any questions, please contact the Diocesan Risk & Insurance Manager.

XXII. Rental Income/Licensing Fees

Leases are to be utilized in cases of residences or unimproved real property, for a one year term. The decision to lease Parish/School property shall be made by the Pastor/Administrator or Principal with the prior written approval of the Bishop of the Diocese of Venice. All agreements to lease Parish or School property shall require written approval of the Bishop through the Chancellor's Office. The Bishop or his Attorney In Fact must sign such lease agreements. Such contracts cannot be signed by Pastor/Administrator or Principal or Parish/School Finance Council Presidents.

FINANCIAL POLICIES AND PROCEDURES FOR PARISHES AND SCHOOLS

Licenses are to be used for one day or short-term events such as wedding receptions, civic group meetings, summer camps, etc. Permission to use Diocesan Parish/School buildings, facilities, and equipment shall be covered with an appropriate license agreement and Comprehensive General Liability Insurance with a minimum of \$1,000,000 per occurrence, \$3,000,000 aggregate bodily injury and property damage coverage.

In all cases a Certificate of Insurance is required to be obtained from the renter for coverage during the duration of the space rental and the Non-Exclusive Space Usage Agreement and License needs to be completed. For one- time events such as wedding receptions, birthday parties, etc. this insurance should be obtained by the renter through the Diocesan Facilities Use Insurance Program. The renter should be directed to the link on the Diocesan Website at <https://dioceseofvenice.org/parish-connect/bookkeepers-business-manager/> under Forms, Facilities Use Insurance Form (Online) or be given the web address:

<http://www.kandkinsurance.com/sites/Tulip/Pages/DioceseEligibility.aspx>

This coverage provides sufficient protection to both the renter and the Parish for an affordable fee with no deductible for any claim. The renter will simply complete the online application and submit payment electronically, they are immediately given proof of insurance and payment which should be printed and shared with the Parish as a requirement of the space lease agreement. **The certificate needs to show the Parish/School as Certificate Holder with Bishop as Additional Insured.**

Only the Pastor/Administrator or Principal may sign a license agreement on behalf of the Parish/School. A copy of the duly executed and signed license shall be retained by Parish/School and one copy to the licensee.

An appropriate record must be kept of all payments received. The Parish/School may be obligated for Unrelated Business Income Tax (UBIT) for any rental/license income when \$1,000 or more is received in a fiscal year. **All rentals are subject to Florida sales tax on gross rent received.** Any rental that was not taxed because the renter was exempt must be supported by a copy of the renter's sales tax exemption certificate. Questions should be directed to Internal Financial Services.

XXIII. Items Specific to Parishes

Parishes are required to follow the Diocesan system for the handling of cash receipts which requires all receipts, regardless of the source, to be deposited into the central banking account for proper accounting. No checks, payable to the Parish, may be endorsed to a third party. Parishes are prohibited from using cash/currency for the direct payment of bills or wages, etc. Cash receipts include cash, checks and automatic transfers. The basic element in an internal control environment is the segregation of duties between the actual handling/counting of cash receipts and the recording of receipts in the accounting records.

Offertory Collections

Each Parish must maintain a written offertory collection process that is utilized on a weekly basis. The written policy shall include at a minimum the following criteria:

1. Offertory collections are to be secured immediately following the completion of the collection. Pre-numbered tamper-proof bags are required to be used by the **ushers** for all Parish collections immediately following the Mass.
2. Mass time, date and two usher signatures are to be written on each sealed bag. The signed portion of the bag, typically the tear strip, is to be maintained by the Parish along with support for the deposit. **Funds are to be handled by two unrelated persons at all times.** A log to account for the sequential use of the pre-numbered tamper proof bags must be maintained in the Parish office.
3. Parishes must utilize safes to which access is limited, where offertory collections can be stored until counted. Access can be limited by either restricting access to the combination/key to the safe, or having a drop safe, safes into which bags can be deposited without actually opening the safe. Safes must be stored in a secured and monitored location on the Parish premises. Offertory collections and keys to the safe are not to be left unsecured or in the possession of any one person.
4. Each Parish shall establish a team of rotated counters who are responsible for the counting of the offertory collection. This group is to include, at a minimum, two *unrelated* members and no Parish employees. The Parish Accountant is to have no part in the offertory collection counting process. In addition to counting of the offertory collection, a volunteer counter shall complete the appropriate deposit slip and accompany the offertory collection to the bank for depositing.
5. The volunteer count team shall complete an offertory count sheet(s) which is to be used to account for each type of cash and determine the total collection received. This sheet shall be compared to the deposit ticket to insure completeness and be signed by two members of the count team upon completion. These sheets shall be maintained along with signed tamper proof bag tear strips (or the signed portion of the bag with mass time and date) as part of the Parish records. (See Appendix D; Count Sheets)
6. If second collections are held, the funds are to be segregated in a separate tamper proof bag.
7. A copy of the signed count sheet and duplicate deposit slip is sent to the Accountant before going to the bank. The Parish Accountant shall be responsible for recording all receipts in the Parish accounting records.
8. Parishes are to remit all national and Diocesan collections to the Diocesan Finance Department within 20 days following the date on which the collection is taken.

9. The Parish Accountant or another designated Parish employee shall record contributions to the individual donor's account in Parish Soft. The Parish Accountant will reconcile recorded donor contribution information in Parish Soft to the various income accounts in the general ledger on at least a quarterly basis.
10. Counters are responsible for ensuring the information that appears on envelopes agree to the contribution check-name, amount, etc.

Stole Fees and Mass Intentions

Monies received for priestly ministrations in the priest's assigned Parish, such as baptisms, funerals, and marriages are considered parish income* (Canon 531) and must be deposited in the Parish Operating Checking Account. If a Mass is celebrated as part of a wedding or funeral, ten dollars (\$10) of the offering/stole fee shall be treated as a Mass stipend and given to the priest and reported as are other mass stipends. Monthly compensation for priests has been adjusted to account for the loss of income from stole fees, in order that such fees may be regarded as Parish income in accord with the revised Canon 531.

Mass Stipends

Mass stipends are not Parish income, but the Parish shall hold these monies in trust for the fulfilling of Mass intentions by priests.

1. Upon receipt of the \$10 offering as a stipend for a Mass intention, the money shall be recorded as a liability in account #2040 Unsaid Masses. Monies received for unfulfilled Masses may be deposited in an auxiliary checking account for Mass stipends, but if a separate account is maintained its balance must always correspond with the balance in #2040 Unsaid Masses. As the liability is tracked in account #2040 a separate checking account is really unnecessary. The \$10 stipend to the priest fulfilling the intention may not be distributed until the corresponding Mass been celebrated.
2. The Parish shall maintain a permanent and detailed record of all Mass offerings and the fulfillment of these offerings. Among other requirements, the record must include the date the \$10 stipend was received and the date of the fulfillment.
3. Under Internal Revenue Guidelines, the Parish is responsible for including the total of the \$10 stipends on the appropriate tax form at the end of the calendar year. For priests who are Parish employees, the \$10 mass stipends shall be reported on Form W-2. For non-Parish employees, the mass stipends shall be reported on Form 1099. If mass stipends are paid directly to the religious order, Form 1099 is not required. Amounts paid to non-Parish priests in addition to the \$10 stipend, compensating them for their time and travel, are recorded in account #5030 Extra Clergy.

4. A priest who celebrates several Masses on the same day can apply each to the intention for which the offering was given, but subject to the rule that, except on Christmas, he is to keep the offering for only one Mass and transfer the others to the purposes prescribed by the ordinary, while allowing for some recompense by reason of an extrinsic title. (Can. 951 §1).
5. No one is permitted to accept more offerings for Masses to be applied by himself than he can satisfy within a year. (Can. 953).

Other Parish Cash Receipts

1. Cash receipts received outside of the offertory collection process are to also be secured as soon as possible. This can be accomplished by either placing the funds inside the Parish safe or making deposits intact as soon as possible.
2. The responsibility for other miscellaneous cash receipts is to be handled by someone other than the Parish Accountant or party responsible for the recording of such receipts.
3. Cash receipts brought to the Parish office shall be recorded in a log (by personnel with no access to QuickBooks) and secured as soon as possible. The log should show from whom it was received, the payment form and payment purpose. The logs should be signed and retained as support for the deposit. In addition, when cash is received, three-part cash receipts must be utilized with a copy retained as deposit support.
4. Checks shall be restrictively endorsed for deposit as soon as received. Copies are to be made of these checks as support for the deposit.
5. Gift Shop and Thrift Store receipts should be reconciled with cash register Z tapes or sales logs and the reconciliations and cash register tapes maintained as support for the deposit.
6. Deposits of miscellaneous cash receipts are to be made at a minimum, once per week or more often if warranted by amount.
7. Parishes with Scrip Programs and fundraisers are required to follow the guidelines found in this manual (See Appendix H; Script Fundraising and P; Fundraiser Best Practices.)

Parish Ministries and Auxiliary Organizations

Ministry and Auxiliary Organization activity and transactions (including activity of a Mission, not recognized as a separate Diocesan entity) must be included on Parish/School books. Ministries organized to meet the needs of different cultural, ethnic or social group are subject to the same Diocese of Venice Financial Policies and Procedures that Parishes are required to follow, cultural differences notwithstanding. No exceptions will be made. In all financial matters, Diocesan Policies transcend tradition.

FINANCIAL POLICIES AND PROCEDURES FOR PARISHES AND SCHOOLS

It is the responsibility of the Pastor/Administrator of the Parish to monitor compliance and oversee works done in its name. Governing members of the organization are ultimately responsible to the Pastor/Administrator.

1. Ministries and all other Organizations operating at Diocesan Parishes, utilize the same accounting period, Tax ID Number, and their transactions should pass through the Parish Central Bank Account. Application for a separate Auxiliary checking account, utilizing the Parish Federal Employer Identification number, may be approved for compelling reasons, but is not recommended. Separate checking accounts give the false idea that these groups are private or de facto associations with their “own” money, when all funds belong to the Parish. See specific requirements for Auxiliary Checking Accounts in Section IV. It is critical that the Pastor/Administrator have oversight of the various activities of auxiliary organizations, in particular financial transactions, as he will likely be held to account should an inappropriate activity occur within those organizations.
2. Ministries and other Parish Organizations must provide the Parish Business Manager/Accountant appropriate and complete support documentation for all transactions, (in addition to the check register if the account is separate) in adherence with Diocesan Financial Policies and Procedures for Offertory Collections, Miscellaneous Cash Receipts, Disbursements and Reimbursements. Submitted support documentation will be used to timely code and record transactions in QuickBooks.
3. These Ministries and Organizations are eligible to use the Parish sales tax exemption and can use the property with no written agreements or additional insurance requirements. Eligibility does not extend to separately incorporated groups. Organizations separately incorporated like the Knights of Columbus and St. Vincent de Paul Society or others, must have their own bank account, under their own Tax ID, and their own insurance coverage. Separately incorporated groups and other outside groups requesting to use Parish buildings, facilities and equipment shall be covered with an appropriate license agreement and Comprehensive General Liability Insurance. (See Section XX; Use of Facilities by Outside People/Groups)
4. Funds Remaining at Fiscal Year-End - In certain situations, Parish auxiliary groups may carry over income received from one fiscal year to the next when the related funds received have not yet been spent. This can be done with the approval of the Pastor/Administrator and the assistance of the Parish Accountant through a year-end accrual. Funds must be spent within one year of the date of carry over. The income carried over should result in a net assessable amount of zero. At the end of each fiscal year, excess auxiliary funds not carried over to the following fiscal year should be transferred to the Parish to be used for ministerial purposes. Excess funds are defined as funds not required for the on-going operation of the auxiliary organization. The Pastor/Administrator, in consultation with the auxiliary organization, should establish whether excess funds exist, and if so, the amount to be transferred to the Parish or carried over.

Example:

A Parish Catholic Council of Women (CCW) has raised \$50,000 during a fiscal year and has spent \$40,000. The remaining \$10,000 was raised to send Parish students to World Youth Day. CCW can carry over \$10,000 of income to the following fiscal year and make a payment toward World Youth Day in August. This means that in the first fiscal year, both income and expenses will be \$40,000 resulting in a net assessable income to the Parish of zero. In the second fiscal year the carry over \$10,000 and payment for World Youth Day will also net to zero.

5. Parish Organizations choosing to remain financially independent must submit their Articles of Incorporation, Bylaws, and IRS Tax Exempt Determination Letter in addition to a Certificate of Insurance Coverage. (See Section XX; Use of Facilities by Outside People/Groups) They will then be treated as other separately incorporated groups responsible for filing their own income and payroll tax returns. The groups must clearly communicate that funds they raise are used for their own charitable purposes, without Parish supervision.
6. Diocesan approved Parish auxiliary groups include:

Charismatic (Anglo and Hispanic)
Council of Catholic Women
Men's Group
Cursillo
Emmaus

Diocesan Assessment on Parishes & Missions

On an annual basis, Parishes and Missions in the Diocese make a required contribution to financially support Diocesan wide ministries and programs which are presented in further detail in the annual Catholic Faith Appeal brochure. This annual contribution to the Diocesan Church is known locally as the "assessment." It is calculated based on a percentage of annual Parish ordinary income, which is 26% for Parishes with ordinary income greater than \$200,000 and 10% for Parishes with ordinary income less than or equal to \$200,000, less credits for donations made directly by the Parish to approved Diocesan Schools, poor Parishes and Missions. In almost all cases, this calculated assessment amount is the same amount used as the Parish Catholic Faith Appeal goal. The annual assessment contribution is not in addition to Parish Catholic Faith Appeal fundraising. The assessment amount is the Parish obligation and the Catholic Faith Appeal is a means by which a Parish can satisfy that obligation.

The Uniform Chart of Accounts for Parishes identifies income accounts that are assessable. Parish assessments are charged in full to all Parishes, regardless of financial condition. If a Parish has a concern about its ability to pay its assessed amount, please notify the Director of Finance. In addition to income accounts that are assessable on the chart of accounts, other items are added and subtracted to determine assessable income as follows:

FINANCIAL POLICIES AND PROCEDURES FOR PARISHES AND SCHOOLS

ADDITIONS:

1. Auxiliary Organization income net of expenses
2. Food Pantry income net of expenses
3. Bazaars, Bingo, & Raffle income net of expenses
4. Religious store income net of expenses
5. Memorial Garden income net of expenses
6. Thrift store income net of expenses
7. Decreases in Offertory from the previous fiscal year when the CFA goal is exceeded

DEDUCTIONS:

1. Direct Contributions to Elementary Schools
2. Direct Contributions to Secondary Schools
3. An additional 4% of all School contributions
4. Direct Contributions to approved Catholic Entities within the Diocese

IMPORTANT - School contributions will be matched against School records before any deduction is granted to a Parish. Direct contributions must be sent by Parishes to Schools by June 15 of each fiscal year in order to allow processing and recording time by Schools to be counted as a deduction for that fiscal year. Contributions sent beyond this cut-off date may be counted in the following fiscal year.

1. The annual assessment is provided in January for the following fiscal year. The assessment is recognized over a 6-month period beginning in July, and as follows:

1.	30%	July
2.	10%	August
3.	10%	September
4.	10%	October
5.	10%	November
6.	30%	December
	100%	
2. If the Parish or Mission has not made full payment of the assessment by the June 30 fiscal year-end, consideration will be given to issuing a loan from the Diocese of Venice Savings & Loan Trust Fund for the amount past due, for which a new promissory note would be issued and signed by the Pastor/Administrator.
3. Any assessable amounts not reported on the Parish financial statements that are subsequently identified may be subject to an additional assessment.
4. In order for any fundraiser, gifts or bequests to be counted toward a Parish Catholic Faith Appeal goal, it must be pre-approved by the Diocese in writing. (See Appendix E; Catholic Faith Appeal Parish Fundraiser Form)

FINANCIAL POLICIES AND PROCEDURES FOR PARISHES AND SCHOOLS

5. When a new Parish or Mission is established and constructed, it is usually exempt from assessment and participation in the Catholic Faith Appeal in the first three years. This status will be acknowledged in a letter from the Bishop or through the Chancellor's Office on his behalf, including the beginning and ending date of such exemption.
6. When an existing Parish is seeking approval for a major construction project, they may be eligible for a 3-year assessment exemption for funds raised to support the project. The approval for such request will take into consideration the last five years of Parish financial activities among other factors.

This status will be acknowledged in a letter from the Bishop or through the Chancellor's Office on his behalf, including the beginning and ending date of such exemption. Please note that income from fundraising related to the project is exempt from assessment only if it is deposited in an S&L account. Any funds reported as income and not deposited will be considered assessable income. Any excess approved building fund proceeds are subject to assessment.

Memorial Gardens and Columbariums

Interment in Memorial Gardens and Columbariums requires a written agreement. (See Appendix O; License Agreement Memorial Garden.)

XXIV. Items Specific to Schools

Tuition

Tuition rates are determined annually in the budgeting process discussed later in this section.

Each school year, parents shall be notified of tuition rates, school fees, registration fees, billing/payment policies, parent enrollment commitment requirements, available financial aid, available scholarships and deadlines for items listed. Requirements and deadlines should be provided in writing, as tardy applications delay tuition funding and leave the family responsible for tuition payments until the financial assistance is secured. Relevant School staff should be well educated on student assistance sources available, qualification and application requirements, due dates and payment process, to assist student families. A detailed explanation of student fees shall be provided to parents/students at the time of registration.

1. Families with outstanding tuition from a prior school year, in advance of the student returning, must sign a written agreement to resolve prior tuition balances and stay current going forward. (See Appendix Q; Parent Commitment Form-Tuition Agreement)

FINANCIAL POLICIES AND PROCEDURES FOR PARISHES AND SCHOOLS

2. At the time of registration, all parents must sign an enrollment commitment form, establish and agree on method of payment, evidenced by a signed acknowledgement form, and pay the registration fee. Registration materials should clearly state registration fees are non-refundable. Registration and Student fees should be paid in full by the first day of school. (Registration fees are refundable only if admission is denied by the School administration.)
3. Well in advance of the beginning of the school year, families shall be made aware of all tuition assistance available. Financial aid from outside sources must be sought and obtained prior to seeking School or Parish assistance.
4. Families receiving tuition assistance from their Parish must provide a Parish Verification Form, signed by their Pastor/Administrator, to the School Business Manager. (See Appendix R; Parish Verification Form)
5. Schools are required to use FACTS as a tuition collection service, and is required for all tuition collection, even payments in full for the entire school year. If the School chooses to allow the option of direct payment outside of FACTS, it must be limited to payment in full for the entire school year. Periodic payments must be scheduled on a consistent basis for all, for cash flow management and simplification of the payment posting process. FACTS has an integration called “Advanced Accounting” available in the FACTS/CathoNet/RightNetworks system in which FACTS becomes the Accounts Receivable subsidiary ledger with summary journal entries posted nightly to QuickBooks. (See Appendix N; FACTS Integration)
6. Student families pursuing financial assistance from the School shall be required to complete a tuition assistance/scholarship application through FACTS Grant & Aid.
7. Installment tuition payments may begin as early as June 1st but no later than the first day of August, and payments completed no later than the last day of the fiscal year-end of the school year. No tuition installments are allowed to continue into a subsequent school year.
8. Step Up for Students and McKay scholarships are sent directly to the School in the name of the parent. Check is to be endorsed to the School by the parent and deposited. Parents must come to the school to endorse the checks as no scholarship checks may be sent home. These scholarship amounts are credited to the student’s tuition receivable.

Student Fees

1. Registration fees and fees for items which require advance purchase by the School should be treated as non-refundable and identified as such in written materials. Other fees (book/iPad rental, lab, library, typing, tech fees, etc.) need not be separately accounted for.

FINANCIAL POLICIES AND PROCEDURES FOR PARISHES AND SCHOOLS

2. On a regular basis, the Principal and Business Manager/Accountant are to review student fee structures for adequacy, and provide their analysis to the Pastor/Administrator and School Finance Council.

Convenience Fees

Legislation passed in 2016 allowing Schools to pass on convenience fees for credit card purchased tuition and fees.

Miscellaneous Income/Cash Receipts

1. Income from events, fundraisers, lunch & bus programs, athletic games, field trips, uniform/spirit sales, club/organization activities etc., are to be handled by someone other than the Business Manager/Accountant, persons with access to QuickBooks, responsible for the recording of such receipts. Segregation of duties in the handling, counting, depositing and recording of income/receipts must be maintained. Cash receipts brought to the School office shall be recorded in a log (by personnel with no access to QuickBooks) and secured as soon as possible. The log should show from whom it was received, the payment form and payment purpose. (See Appendix P; Fundraiser Best Practices)
2. Income summary reports or count sheets should be used for all fundraisers, activities/ events, and athletic games income and **signed by those completing the forms**. Such records shall be retained as deposit support documentation. The Business Manager/Accountant should compare bank transaction receipts to count sheets for agreement and report discrepancies to management for investigation and resolution as appropriate. (See Appendix D; Counts Sheets)
3. Checks shall be restrictively endorsed for deposit as soon as received.
4. Cash receipts should be deposited as soon as possible and secured temporarily in the School safe. Miscellaneous deposits should be made the next business day, or as soon as possible after the conclusion of an event, weekly at minimum, more often if warranted by the amount.
5. All miscellaneous receipts deposited should be adequately supported, with signed reports or logs, signed count sheets, register tapes, check copies or the third copy of three part cash receipts. Contact Internal Financial Services with questions about the adequacy of support documentation. (See Appendix D; Count Sheets)
6. The Business Manager/Accountant is responsible for recording receipts in QuickBooks.
7. The Business Manager/Accountant ensures appropriate donor acknowledgements, signed by the principal, are prepared, mailed and copies retained.
8. There are specific requirements for a School Scrip Program (See Appendix H; Scrip Fundraising & Handling Guidelines.)

Auxiliary Groups

Auxiliary Organization activity and transactions must be included on School books and follow the same Diocese of Venice Financial Policies and Procedures that School are required to follow. No exceptions will be made. It is the responsibility of the Principal of the School to monitor compliance and oversee works done in the School's name. Governing members of the auxiliary group are ultimately responsible to the Principal.

1. Organizations operating at Diocesan Schools utilize the same accounting period, Tax ID Number, and their transactions should pass through the School Central Bank Account. Application for a separate Auxiliary checking account, utilizing the School Federal Employer Identification number, may be approved for compelling reasons, but are not recommended. Separate checking accounts give the false idea that these groups are private or de facto associations with their "own" money, when all funds belong to the School. (See specific requirements for Auxiliary Checking Accounts in Section IV). It is critical that the Principal have oversight of the various activities of auxiliary organizations, in particular financial transactions, as he/she will likely be held to account should an inappropriate activity occur within those organizations. As such, the Principal should be second signer on all auxiliary checks.
2. Auxiliaries must provide the Parish Business Manager/Accountant appropriate and complete support documentation for all transactions, (in addition to the check register if the account is separate) in adherence with Diocesan Financial Policies and Procedures for Cash Receipts, Disbursements and Reimbursements. Submitted support documentation will be used to timely code and record transactions in QuickBooks.
3. Auxiliaries are eligible to use the School's sales tax exemption and can use the property with no written agreements or additional insurance requirements. Eligibility does not extend to separately incorporated groups. Organizations separately incorporated must have their own bank account, under their own Tax ID, and their own insurance coverage. Separately incorporated groups and other outside groups requesting to use School buildings, facilities and equipment shall be covered with an appropriate license agreement and Comprehensive General Liability Insurance. (See Section XIX; Use of Facilities by Parish/School/Diocesan Sponsored Group, Section XX; Use of Facilities by Outside People/Groups, Section XXI Guidelines for Use of Facilities off Campus & Section XXII; Rental Income/Licensing Fees)
4. School Organizations choosing to remain financially independent must submit their Articles of Incorporation, Bylaws, and IRS Tax Exempt Determination Letter in addition to a Certificate of Insurance Coverage and will then be treated as other separately incorporated groups responsible for filing their own income and payroll tax returns. The groups must clearly communicate that funds they raise are used for their own purposes, without School supervision.

Recording Tuition

1. Under the modified accrual method, total tuition is recognized during the period the School is in session (August – May). Prepaid registration fees and tuition received prior to the school year are shown as liabilities in Advanced Collections in account #2050. Current year tuition income is deferred in liability account #2410 and recognized evenly over the 10-month school year, as earned, and should be monitored for appropriate matching of revenue with operating expenses.
2. Tuition should be invoiced **no more often than by semester**. Prior to the first day of school, appropriate fees and tuition are invoiced. If tuition is invoiced by semester, second semester tuition is invoiced prior to the first day of school in January. Diocesan Schools are not expected to provide monthly statements.
3. All Schools shall utilize FACTS, a third-party service, for collection of tuition.
4. Tuition shall be invoiced in full using the accounts receivable module in QuickBooks to allow the School to use Receivable Aging Reports for monitoring purposes. (Set up “Items” in QuickBooks so that tuition assistance provided by a student’s Parish appears both as Parish Support Income in account #4420 and in the Contra-Income account for Parish Tuition Assistance #4013.) All discounts and assistance payments are to be properly accounted for in the #4012 and #4014 Contra- Income accounts. Call Internal Financial Services for assistance if needed.
5. State funded programs such as Florida Tax Credit Scholarships, (i.e. Step Up for Students, AAA, and Gardiner) and McKay Scholarships are financial aid *provided to student families* with which to pay tuition to the School.
6. It is imperative Schools participating in Florida Tax Credit Scholarships keep track of funds received. Participating schools receiving more than \$250,000 in Florida Tax Credit Scholarship funding from their students in one school year are required to file an accountability report with the State. The report, in the form of Agreed-Upon Procedures, is completed by an independent Certified Public Accountant. As soon as it is known that the threshold will be met, inform Internal Financial Services so that an Agreed-Upon Procedures engagement is timely assigned. The Procedures include steps that must be completed by the CPA prior to the end of the school year and the report is due to the State by September 15th.
7. At this time, there is no such reporting requirement for Schools receiving more than \$250,000 in McKay funding.

School Budgeting Procedures

1. All Schools are required to formulate a preliminary budget for the following school year in the month of December based upon realistic enrollment expectations and operational and staffing needs.

FINANCIAL POLICIES AND PROCEDURES FOR PARISHES AND SCHOOLS

2. Market factors and the calculated cost of education per student should be considered when proposing tuition rates. Proposed fees should be based on an analysis of the sufficiency of the current student fee structure.
3. Budgets should be prepared by the School Business Manager/Accountant, at the direction of the Principal after consulting with the School Advisory Board.
4. Preliminary budgets must be submitted to the Director of Education (and copied to the Directors of Finance and Internal Financial Services) by December 31st after having been reviewed and approved by the Pastor/Administrator, Principal, and School Finance Council.
5. Meetings at the Catholic Center to discuss budget submissions will be scheduled. At the conclusion of budget discussions, the Director of Education will grant final budget approval and approval of tuition rates so that tuition rates for the next school year may be announced.
6. Preliminary approved budgets are to be adjusted and finalized based on actual enrollment and staffing once the school year begins. By September 15th, the revised budget, reviewed and approved by Pastor/Administrator, Principal, and School Finance Council, should be and forwarded to the Director of Education.
7. Schools are expected to adhere to approved budgets throughout the school year. Budgets must be entered into QuickBooks to facilitate monitoring. Pastor/Administrator and Principal should review budget to actual reports monthly. School Finance Councils should review budget to actual reports at least quarterly.

Parish Tuition Assistance Policy

Elementary Schools shall receive tuition assistance from the family's Parish of residence. On an annual basis, families requiring and wishing to pursue financial assistance are to complete and submit an application to the third party service, FACTS, for an assessment of financial need. The FACTS determination and information regarding financial assistance expected from other sources: Florida Tax Credit Scholarships, McKay, etc., is provided to contributing feeder Parishes.

1. A Parish Verification Form signed by the Pastor/Administrator of the Parish must be submitted to the School if students are requesting Parish assistance. (See Appendix R; Parish Verification Form)
2. No more than 50% of the student's tuition is required of the Parish of residence, any tuition, in excess of 50% contributed towards a student's tuition is at the discretion of the feeder Parish's Pastor/Administrator.

3. The Pastor/Administrator of the Host Parish will determine the amount of tuition assistance to be provided students from families registered at the Host Parish, ineligible to receive tuition assistance from the Parish of residence.
4. Tuition assistance from all sources must be determined well in advance of the start of the school year so that development efforts (i.e. soliciting donations and scholarships, holding fundraisers, etc.) are under way to cover shortfalls in tuition for needy students.

Accounts Receivable and Collections

Student fees and tuition invoiced in full are recorded initially as receivables. Monthly tuition payments must go through FACTS, the third party collection service. As previously stated, Schools should utilize FACTS for *all* tuition payments. Accounts Receivable should be monitored and Aging Reports reviewed for delinquencies. An Allowance for Doubtful Accounts must be established at the beginning of each school year based on prior years' experience. If assistance to record this is required, contact Internal Financial Services.

Collection Process

1. Each School should have a documented process for uncollected tuition.
2. FACTS makes a second draft attempt before returning as Non-Sufficient Funds. Follow up on insufficient funds/unsuccessful payments should be made by phone. Issues discussed and agreements reached should be documented. Phone contact should be followed by a series of written communications as necessary.
3. Bank fees resulting from insufficient funds/returned checks are the responsibility of the family and invoiced as such.
4. Collection efforts should be used as a last resort. It is not the intent of the Diocesan Education initiative to create unreasonable debts for families. Alternative funding assistance may be a consideration.
5. Receivables should be written off when efforts are exhausted and the receivable deemed worthless. Under the Allowance method, a debit to Allowance for Doubtful Accounts will offset the credit to the worthless receivable.


DIOCESE OF VENICE IN FLORIDA			
PARISH CHART OF ACCOUNTS			
Acct #	Description	Acct Type	Debit/ Credit
ASSETS			
Bank Accounts			
1001	General Operating Checking Account - The balance of this account should reflect the checkbook balance of the general checking account. In general, debits to this account represent cash received from offertory. Credits to this account usually represent disbursements for all parish operations.	Cash	D
1002	Petty Cash Fund - Represents a small amount of cash (\$100 fund is usually adequate - maximum allowed is \$500) set up for the purpose of paying small expenditures. The balance in this account should remain unchanged. Periodic reimbursements should be made to replenish this fund from the general checking account. At that time, the appropriate expense accounts should be charged.	Cash	D
1020	Regular Savings Account - Deposits into the Diocesan Savings and Loan Trust Fund. If more than one savings account is maintained in the Trust Fund, a separate sub account number should be set up for each.	Cash	D
1024	Approved Building Savings - Deposits into the Diocesan Savings and Loan Trust Fund of amounts collected from a DOV approved Building Project. Construction draws and building expense withdrawals approved by the Diocesan Building Commission.	Cash	D
1030	Restricted Savings - Deposits into the Diocesan Savings and Loan Trust Fund of funds restricted for a specific purpose can be set up in separate savings accounts. Contact the Diocesan Finance Office to set up new accounts and to explain the nature of the restriction.	Cash	D
Investment Accounts			
1040	Investment Savings Account - Investment account held at the Diocese of Venice Savings and Loan Trust Fund. If more than one savings account is maintained in the Trust Fund, a separate sub account number should be set up for each. Formally known as Endowment Savings.	Cash	D
Auxiliary Bank Accounts			
1050	Mass Intentions Checking - This is an auxiliary account which must be approved by the Diocesan Finance Office . If a checking account already exists, it must be recorded in the parish financial statements and approval must still be obtained from the Finance Office. The balance in this account must always agree with the balance in account #2040	Cash	D
1052	Women's Guild Checking - Auxiliary account; must be approved . See above.	Cash	D
1054	Men's Club Checking - Auxiliary account; must be approved . See above.	Cash	D
1056	Food Pantry Checking - Auxiliary account; must be approved . See above	Cash	D
Accounts Receivable			
1200	Accounts Receivable	Receivable	D



DIOCESE OF VENICE IN FLORIDA

PARISH CHART OF ACCOUNTS

Acct #	Description	Acct Type	Debit/ Credit
Other Assets			
1250	Other Receivables	Other Current Asset	D
1300	Inventory-Gift Shop - The balance of this account represents the original cost of any items for resale remaining unsold at the end of the fiscal year . The balance in this account is adjusted only at fiscal year end.	Other Current Asset	D
1350	Pre-paid Assessment- CFA deposits from your parishioners received at the Catholic Center are recorded here. Set up sub accounts for different assessment years	Other Current Asset	D
1360	Other Pre-Paid Accounts	Other Current Asset	D
Fixed Assets			
1400	Land - The cost of the land on which the parish is located.	Fixed Asset	D
1410	Church Building - The cost of church building.	Fixed Asset	D
1419	Church Building - Accumulated Depreciation	Contra Asset	C
1420	Church Furniture & Equipment - The cost of the church furnishings and equipment.	Fixed Asset	D
1429	Church Furniture & Equipment - Accumulated Depreciation	Contra Asset	C
1430	Rectory Building	Fixed Asset	D
1439	Rectory Building - Accumulated Depreciation	Contra Asset	C
1440	Rectory Furniture & Equipment	Fixed Asset	D
1449	Rectory Furniture & Equipment -Accumulated Depreciation	Contra Asset	C
1450	Other Building	Fixed Asset	D
1459	Other Building - Accumulated Depreciation	Contra Asset	C
1460	Other Furniture & Equipment	Fixed Asset	D
1469	Other Furniture & Equipment -Accumulated Depreciation	Contra Asset	C
1800	Other Assets	Fixed Asset	D
1809	Other Assets - Accumulated Depreciation	Contra Asset	C
LIABILITIES			
Accounts Payable			
2010	Accounts Payable -Used to record balances owed to vendors.	Liability	C
Credit Cards			
2015	Credit Card Account - Use sub accounts if more than one account exists	Liability	C

 DIOCESE OF VENICE IN FLORIDA			
PARISH CHART OF ACCOUNTS			
Acct #	Description	Acct Type	Debit/ Credit
Other Liabilities			
2022	Health and Welfare Withheld from employee pay	Liability	C
2040	Unsaid Masses - \$10.00 Mass Intentions received for masses to be said in the future. Once fulfilled stipends can be paid to the priest.	Liability	C
2100	Notes & Mortgages - Diocesan Savings & Loan Trust Fund	Liability	C
2105	Notes & Mortgages - Diocesan Savings & Loan Trust Fund- Accrued Interest	Liability	C
2150	Notes Due Parishioners- Requires Approval from the Diocesan Finance Department	Liability	C
2200	Notes & Mortgages Due Others- Approval from the Diocesan Finance Department	Liability	C
2500	Other Liabilities	Liability	C
NET ASSETS			
Net Assets			
3010	Unrestricted Net Assets - Assets with no donor imposed restrictions.	Net Assets	C
3011	Temporarily Restricted Net Assets - Contributions whose use is limited by stipulations that expire in time or can be fulfilled and removed.	Net Assets	C
3012	Permanently Restricted Net Assets -Contributions whose use is limited by stipulations that neither expire in time nor can be fulfilled and removed.	Net Assets	C



DIOCESE OF VENICE IN FLORIDA

PARISH CHART OF ACCOUNTS

Acct #	Description	Acct Type	Debit/ Credit
INCOME			
Assessable Income			
4010	Offertory Collections -Daily and weekly offerings from parishioners and visitors including all currency, coins, and personal checks.	Income	C
4020	Debt Reduction Collections - Special parish collections for the purpose of reducing parish loan balances and other debt.	Income	C
4040	Non-Approved Building Fund Collection - Collections for building expenses other than those covered in account #4020 or #4560	Income	C
4060	Special Parish Collections - Special collections taken to be used for a particular purpose as requested by the pastor (e.g., collections for St. Vincent de Paul Society, Poor Box, etc.).	Income	C
4080	Gifts & Donations -Cash or non-cash donations or gifts which may or may not be restricted. The donation of property, stock etc. should be included at it's current market value. If the gift is restricted, you must use the funds to meet the restriction. If the restriction relates to a future event, it should be deposited in the Diocesan Savings & Loan TrustFund until the restriction is met.	Income	C
4120	Church Societies - Amounts received from church societies such as Women's Guild, Knights of Columbus, etc.	Income	C
4140	Rentals - Amounts received for rental of church hall and facilities for social and educational functions.	Income	C
4180	Interest Non-Diocesan Savings & Loan Trust Fund - Interest earned on outside commercial accounts that have been preapproved by the Diocesan Director of Finance. Provide the account name in your description	Income	C
4200	Advertising - Proceeds from the sale of advertising in the parish bulletin.	Income	C
4240	Miscellaneous Income - Revenue for which there is no specific income account. Please provide a detailed description of the nature of the item.	Income	C

DIOCESE OF VENICE IN FLORIDA			
PARISH CHART OF ACCOUNTS			
Acct #	Description	Acct Type	Debit/ Credit
Non-Assessable Income			
4510	Non-Parochial Collections - Non-parochial collections taken up at all Masses in all parish and mission churches of the Diocese as mandated by the Bishop. The amount reported should agree with monies forwarded to the Diocesan Finance Office (see account #8020).	Income	C
4515	Bequests - A cash or non-cash inheritance which may or may not be restricted. Acceptance requires Bishop approval	Income	C
4520	Mission Church Collections (Mission Co-op) - Collections taken on behalf of a mission church and forwarded to the Mission Co-Operative Office or to Diocese of Venice.	Income	C
4530	Donations of Fixed Assets - Donation of items being capitalized at their fair market value in accounts 1420, 1440, and 1460, etc. Call IFS with questions regarding donations appropriately recorded in this account.	Income	C
4540	CFA Income -Donations received at DOV during the CFA campaign and CFA pledge payments received by the Diocesan Development Office, reported on your CFA statement	Income	C
4560	Building Collections Income - received for a parish construction project which has been authorized and approved by the Diocesan Finance Office. (NOTE: The amount reported here must agree with account #1024 Approved Building Savings - amounts deposited into the Diocesan Savings & Loan Trust Fund)	Income	C
4580	Diocesan Subsidies - Financial support received from the Diocese of Venice.	Income	C
4600	Parish Subsidies - Financial support received from other parishes. See account #8060 for the related payment of subsidies to other churches.	Income	C
4620	Catholic Publications - Receipts from the sale of Catholic literature, publications, etc.	Income	C
4630	Pastoral Income	Income	C
4640	Religious Education - Fees received for religious education functions	Income	C
4650	Youth Ministry - Fees received for youth ministry functions	Income	C
4680	Interest Income - Interest earned on all savings accounts in the Diocesan Savings & Loan Trust Fund.	Income	C
4685	Investment Gains (Losses) - Diocesan Savings and Loan Trust investment savings account gains and losses.	Income	C
4690	Respect Life - Fees received for Respect Life functions	Income	C
4740	Refunds & Reimbursements - Recovery of funds expended like long distance telephone charges, health and welfare premiums, etc. Returned checks (NSF) should be charged to the appropriate revenue account, not charged here.	Income	C
4760	Stole Fees - All stole fees received are considered parish income and should be reported in this account.		
4790	Poor Box Income	Income	C
9040	Prior Year Income - This account may only be used under the direction of Internal Financial Services	Income	C



DIOCESE OF VENICE IN FLORIDA

PARISH CHART OF ACCOUNTS

Acct #	Description	Acct Type	Debit/ Credit
EXPENSES			
Personnel			
5010	Salaries - Monthly salaries paid to resident pastor and assistants. Also includes wages paid to all lay employees, such as: office staff, housekeepers, maintenance staff, janitors, organists, choir directors, and others who perform a function for the church. Includes any overtime pay, holiday bonuses, etc.	Expense	D
5020	Stipends - Religious - Amounts paid to religious priests, brothers, or sisters of a religious order whereby payments are made out to the order and the order pays their stipends.	Expense	D
5030	Extra Clergy - Amounts paid for extra clergy who help at the parish periodically during vacations, illness, retreats, and other absences.	Expense	D
5100	Employee Benefits - Employer portion of Premiums paid to the Diocese for employee health & welfare, life and long-term disability coverage.	Expense	D
5120	Retirement Benefits - Pension payments remitted to Diocesan Plan Administrator, Gabriel, Roeder, Smith, & Company.	Expense	D
5140	Employers Portion of FICA - Employer's portion ONLY of social security taxes (FICA), Medicare and the annual Social Security contribution for sisters. This account <u>does not include</u> the employee's portion of FICA withholding.	Expense	D
5160	Unemployment Tax remitted to the Catholic Center quarterly based on 1% of taxable wages	Expense	D
5200	Priests Continuing Education & Retreats - Reimbursements to priests for attendance at retreats and educational seminars (maximum reimbursement per year is \$1,000 per priest).	Expense	D
6010	Table Expense - Amounts paid to purchase groceries for the rectory, for priests meals, and for food allowances paid to priests.	Expense	D
6020	Household Expense - Amounts expended for household supplies at the rectory.	Expense	D
6090	Miscellaneous Rectory Expense - Amounts expended for other rectory costs which do not have a specific account. Please provide a detailed description of the nature of the item.	Expense	D
Building & Grounds Maintenance			
6110	Building Repairs, Maintenance & Cleaning - Minor repairs and maintenance as required in the church, rectory, parish hall, parking lots, etc. Includes cleaning supplies, lawn service, etc.	Expense	D
6120	Utilities - Electricity, water, trash collection, cable TV, etc. for all parish buildings.	Expense	D
6140	Telephone - Telephone charges for local and long-distance services, pagers, and cellular phones.	Expense	D
6160	Self Insurance Expense - Property/Liability Insurance Premiums on all buildings and contents, Workman's Compensation Premiums and general liability insurance paid to the Diocese.	Expense	D
6180	Rent - Rental fees paid, including other expenses to house religious personnel.	Expense	D
6190	Miscellaneous Building & Grounds - Amounts expended for other building and grounds related costs which do not have a specific account. Please provide a detailed description of the nature of the item.	Expense	D

DIOCESE OF VENICE IN FLORIDA			
PARISH CHART OF ACCOUNTS			
Acct #	Description	Acct Type	Debit/ Credit
Vehicles			
6210	Vehicle Repairs & Maintenance - Operating and maintenance costs of parish vehicles including repairs, auto tags, gas, oil, etc. Auto insurance should be coded to account #6260.	Expense	D
6220	Mileage Reimbursement - Reimbursement of mileage on personal or Diocesan vehicles used for parish business.	Expense	D
6260	Vehicle Insurance - Auto insurance premiums and vehicle tag. (NOTE: Reimbursement for annual auto premium limited to \$800 per priest.	Expense	D
6290	Miscellaneous Vehicle Expense - Other vehicle costs for Parish vehicles which do not have a specific account number. Provide a detailed description of any amounts charged to this account.	Expense	D
Other			
6360	Real Estate Taxes - Annual payment of Real Estate taxes on property not used for church purposes and user fees	Expense	D
6400	Interest Expense - The interest portion of Loan payments to Diocesan Savings & Loan Trust Fund	Expense	D
6490	Miscellaneous Other Facility Expense - Amounts expended for other facility costs which do not have a specific account. Please provide a detailed description of all amounts charged to this account.	Expense	D
Ministry			
7010	Religious Education - Functions, supplies, aids, and other expenses associated with the Religious Education program.	Expense	D
7020	Music - Expenses associated with church music programs.	Expense	D
7030	Pastoral	Expense	D
7040	Evangelization - Costs associated with evangelization.	Expense	D
7050	Homebound	Expense	D
7060	Family Life - Costs associated with the Family Life Ministry.	Expense	D
7070	Social	Expense	D
7080	Respect Life - Costs associated with the Respect Life program.	Expense	D
7090	Library	Expense	D
7100	Liturgy - Purchase of books, missalettes, vestments, candles, and other items which are essential to church activities.	Expense	D
7110	Spiritual Life - Expenses related to Spiritual Life functions.	Expense	D
7120	Hospitality - Expenses related to parish social functions.	Expense	D
7140	Senior Citizens - Expenses related to Senior Citizens group.	Expense	D
7150	Scholarship	Expense	D
7170	Adult Education	Expense	D
7180	Religious Publications	Expense	D
7190	Stephen Ministry	Expense	D
7200	Living Nativity	Expense	D
7210	Justice & Peace	Expense	D
7220	Our Mother's House	Expense	D
7230	Legion of Mary	Expense	D
7240	Youth Expenses	Expense	D
7270	Parish Retreats & Missions - Cost of retreats and missions conducted at the parish.	Expense	D



DIOCESE OF VENICE IN FLORIDA

PARISH CHART OF ACCOUNTS

Acct #	Description	Acct Type	Debit/ Credit
7300	Charity/Caritas - Amount of contributions or gifts given to qualified charitable organizations or needy individuals.	Expense	D
7310	Miscellaneous Ministry Expense - Amounts associated with various ministries which do not have a specific account. Provide detail in the description.	Expense	D
General Administrative			
8010	Diocesan Assessments - Record payments on assessment to this account.	Expense	D
8020	Diocesan Non-Parochial Collections - Amount of non-parochial collections forwarded to the Diocese. The total of this account should agree with account #4510.	Expense	D
8040	Mission Co-op Payments - Payments made to the Mission Co-op Office. (The total of this account should agree with account #4520)	Expense	D
8050	Support to Catholic Entities Outside the Diocese	Expense	D
8060	Support Paid to Diocesan Parishes/Missions - Financial support given to other parishes (see related account #4600 for subsidies received from other parishes).	Expense	D
8100	Support to Diocese of Venice Catholic Elementary Schools - to assist students who cannot afford all or part of their tuition and also to help the school with operating costs.	Expense	D
8120	Support to Diocese of Venice Catholic High Schools - to assist students who cannot afford all or part of their tuition and also to help the school with operating costs.	Expense	D
8200	Office Expense - Cost of operating the parish office - supplies, copy paper, postage, printing, bank service charges, wire transfer fees, etc.	Expense	D
8220	Contracted Services - Cost of outside professional services, such as legal and accounting. Includes payments made to Law Enforcement Officers for traffic control services. Review for appropriate classification and for compensation reporting at calendar year end.	Expense	D
8240	Stewardship Fund Raising - Costs associated with stewardship and fundraising.	Expense	D
8260	Advertising - All parish advertising costs - newspaper, radio, television, etc.	Expense	D
8300	Continuing Education-Admin - Costs for employee continuing education classes.	Expense	D
8990	Miscellaneous General & Administrative - Amounts paid for other general and administrative expenses which do not have a specific account. Please provide a detailed description of any amount coded to this account.	Expense	D
9140	Prior Year Expenses	Expense	D
9200	Depreciation Expense	Expense	D

**DIOCESE OF VENICE IN FLORIDA****PARISH CHART OF ACCOUNTS**

Acct #	Description	Acct Type	Debit/ Credit
OTHER INCOME & EXPENSES			
9010	Women's Guild Income	Other inc.	C
9012	Men's Club Income	Other inc.	C
9014	Food Pantry Income	Other inc.	C
9016	Bazaars, Bingo & Raffle Income - Receipts from annual parish bazaars, festivals, bingo, raffles, etc.	Other inc.	C
9022	Religious Store Income	Other inc.	C
9024	Memorial Garden Income	Other inc.	C
9026	Thrift Store Income	Other inc.	C
9028	Other Church Society or Group Income	Other inc.	C
9030	CFA Fundraiser Income	Other inc.	C
9110	Women's Guild Expenses	Other exp.	D
9112	Men's Club Expenses	Other exp.	D
9114	Food Pantry Expenses	Other exp.	D
9116	Bazaars, Bingo & Raffle Expenses	Other exp.	D
9122	Religious Store Expenses	Other exp.	D
9124	Memorial Garden Expenses	Other exp.	D
9126	Thrift Store Expenses	Other exp.	D
9128	Other Church Society or Group Expenses	Other exp.	D
9130	CFA Fundraiser Expense	Other exp.	D

**DIOCESE OF VENICE IN FLORIDA****SCHOOL CHART OF ACCOUNTS**

Acct #	Description	Acct Type	Debit/ Credit
ASSETS			
Cash			
1001	General Operating Checking Account - The balance of this account should reflect the checkbook balance of the general checking account.	Cash/Bank in QB	D
1002	Regular Savings Account - Advance collections, along with other amounts deposited in the Diocesan Savings & Loan Trust Fund. (If more than one savings account is held,make 1002 a parent account and set up a separate sub account for each, ie. 1002.1, 1002.2 etc.)	Cash/Bank in QB	D
1003	Savings Account - The balance of this account represents authorized deposits in accounts <i>outside</i> the Diocesan Savings & Loan Trust Fund. (If more than one approved outside savings account exists, make 1003 a parent account and set up a separate sub account for each, ie. 1003.1, 1003.2 etc.)	Cash/Bank in QB	D
1004	Change Funds - Funds for events and activities deposited upon conclusion of the activity. Continuous events (athletic games) may be kept for the duration of an activity provided it is secured under lock and key between events. (If more than one change fund exists, make 1004 a parent account and set up a separate sub account for each, ie. 1004.1, 1004.2 etc.)	Cash/Bank in QB	D
1005	Petty Cash Fund - Represents a small amount of cash (\$500 maximum though less us usually adequate) set up for the purpose of paying small expenditures. This should be maintained on an imprest basis, <i>meaning the balance in this account should remain unchanged</i> . Periodic reimbursements should be made to replenish this fund from the operating account at which time appropriate expense accounts are charged.	Cash/Bank in QB	D
1011	Checking Account - Student Organizations - The balance of this account should reflect the checkbook balances of the student organization accounts. (If more than one Student Organization account exists make 1011 a parent account and make each organization a seperate sub account)	Cash/Bank in QB	D
1013	Student Organization Savings in DOV Savings & Loan Trust Fund (If more than one Student Organization has a savings account, a seperate sub account should be set up for each)	Cash/Bank in QB	D
1050	Undeposited Funds - This account represents payments applied to customer invoices in QuickBooks which have not yet been deposited.	Cash/Bank in QB	D
1110	Investment - School Foundation/Endowment - The balance of this account should reflect the market value of all investments maintained in an outside brokerage account. If more than one brokerage account exists, a separate sub account should be set up for each.	Cash/Bank in QB	D
1120	Investments - Catholic Community Foundation - The balance represents market value of investments in the CCF. If more than one account exists within the foundation a separate sub account should be set up for each.	Cash/Bank in QB	D



DIOCESE OF VENICE IN FLORIDA

SCHOOL CHART OF ACCOUNTS

Acct #	Description	Acct Type	Debit/ Credit
Accounts Receivable			
1210	Accounts Receivable - Tuition - The balance of this account is total tuition and fees billed at the beginning of the school year, reduced each month by collections made and credited to the individual student accounts.	Accounts Receivable	D
1220	Accounts Receivable - Other - subaccounts as necessary	Other Current Asset	D
1290	Accounts Receivable - FACTS Advanced Accounting function	Other Current Asset	D
1295	Allowance For Doubtful Accounts - Originally an estimate, at year end when a final determination of worthless receivables is made, outstanding receivables should be written off with an offset to 1295.	Contra Account/ Other Current Asset in QB	C
1310	Inventory-School Store - The balance of this account represents items for resale remaining unsold at the end of the fiscal year. The balance in this account is changed only at fiscal year end, a "Periodic" rather than "Perpetual" Inventory System.	Other Current Asset	D
1320	Inventory - Other inventoried items , SCRIP, textbooks etc - use subaccounts as necessary	Other Current Asset	D
1380	Prepaid Accounts (Make 1380 a Parent account and each prepaid account a separate sub account, ie. 1380.1, 1380.2 etc.)	Other Current Asset	D
Property and Equipment			
1410	Land - The cost of the land on which the school is located. (Set up as parent with subaccounts as necessary)	Fixed Asset	D
1510	Campus Buildings - The cost of school buildings. (Set up sub accounts for buildings as necessary)	Fixed Asset	D
1519	Accumulated Depreciation - Campus Buildings (Set up subaccounts as set up in 1510)	Contra Account/ Fixed Asset in QB	C
1520	Campus Furniture & Equipment - The cost of the school furnishings and equipment (sub accounts as deemed necessary)	Fixed Asset	D
1529	Accumulated Depreciation - Furniture & Equipment (subaccounts to match 1520)	Contra Account/ Fixed Asset in QB	C
1530	Campus Computer Equipment	Fixed Asset	D
1539	Accumulated Depreciation - Campus Computer Equipment	Contra Account/ Fixed Asset in QB	C
1540	Campus Communication Equipment	Fixed Asset	D
1549	Accumulated Depreciation - Campus Communication Equipment	Contra Account/ Fixed Asset in QB	C
1590	Campus Other Equipment	Fixed Asset	D
1599	Accumulated Depreciation - Campus Other Equipment	Contra Account/ Fixed Asset in QB	C
1610	Residence Buildings - The total cost of rectory or convent.	Fixed Asset	D
1619	Accumulated Depreciation - Residence Buildings	Contra Account/ Fixed Asset in QB	C
1620	Residence Furniture & Equipment - The cost of rectory or convent furnishings and equipment.	Fixed Asset	D
1629	Accumulated Depreciation - Residence Furniture & Equipment	Contra Account/ Fixed Asset in QB	C
1710	Vehicles - (sub accounts may be set up for cars,vans, buses, etc)	Fixed Asset	D
1719	Accumulated Depreciation - Vehicles subaccounts to match 1710	Contra Account/ Fixed Asset in QB	C
1720	Construction in Progress	Fixed Asset	D

**DIOCESE OF VENICE IN FLORIDA****SCHOOL CHART OF ACCOUNTS**

Acct #	Description	Acct Type	Debit/ Credit
LIABILITIES & EQUITY			
2010	Accounts Payable - This account is used to record balances owed to vendors.	Accounts Payable in QB	C
2020	Credit Card Accounts - Use subaccounts as necessary	Credit Card in QB	C
2032	Payroll Withholding - 403(b) Plan - This account is used to record employee's 403(b) contribution withheld	Other Current Liability	C
2033	Payroll Withholding - Health & Welfare Cost Sharing deductions withheld	Other Current Liability	C
2034	Payroll Withholding - Employee Savings Accounts - automatic payroll deductions to the employee's savings account	Other Current Liability	C
2035	Payroll Withholding - Child Support - This account is used to record automatic payroll deductions for mandated garnishments	Other Current Liability	C
2050	Advance Collections - Tuition and Fees - This account is used to record monies collected for next years' tuition, registration and other fees. This account is closed on July 1st and the balance transferred to the appropriate income account for the new fiscal year.	Other Current Liability	C
2070	Other Advance Collections -Income for the following year (make subaccounts as necessary)	Other Current Liability	C
2090	Other Current Liabilities - This is where unpaid salaries on the last day of the school year associated with that year is recorded until paid. This account can be used for liabilities not listed above using sub accounts as necessary.	Other Current Liability	C
2220	Amount Due to Other Organizations - Booster Organizations etc.	Other Current Liability	C
2410	Deferred Income - Tuition - The credit balance in this account is the total amount of tuition and fees billed, but not yet earned. It will be recognized evenly over the 10 month school year.	Other Current Liability	C
2420	Other Deferrals use subaccounts as necessary	Other Current Liability	C
Long Term Liabilities			
2510	Notes and Mortgages with the Diocese of Venice Savings & Loan Trust Fund. (Use sub accounts for the balances on each long term liability)	Long Term Liability	C
2590	Notes Payable - Other - The balance owed by the school on notes payable to banks or other financial institutions.	Long Term Liability	C
Equity			
3010	Retained Earnings	Equity	C
3020	Net Income	Equity	C



DIOCESE OF VENICE IN FLORIDA

SCHOOL CHART OF ACCOUNTS

Acct #	Description	Acct Type	Debit/ Credit
REVENUES			
Tuition and Registration			
4011	Tuition Revenue - Total tuition This total should be the gross amount invoiced, deferred and recognized monthly as earned. Use subaccounts 4011.1 Catholic and 4011.2 Non Catholic if you wish to track this information.	Income	C
4012	Tuition Assistance from the School - Reductions of tuition and fees for scholarships, hardship cases, early-payment and other discounts. (Use subaccounts as needed)	Contra Account/ Income in QB	D
4013	Parish Tuition Assistance - tuition and fee assistance from student Parishes. Use a separate sub account for assistance from the Host Parish	Contra Account/ Income in QB	D
4014	Tuition Discounts - Staff	Contra Account/ Income in QB	D
4015	Tuition paid with Step Up For Students Scholarships	Contra Account/ Income in QB	D
4016	Tuition paid with McKay and other Scholarships	Contra Account/ Income in QB	D
4017	Refunded Tuition and Credited Tuition (for early withdrawal)	Contra Account/ Income in QB	D
4020	PK3 Tuition	Income	C
4021	PK4 Tuition	Income	C
4022	Tuition paid with VPK funds	Contra Account/ Income in QB	D
4023	Before & After School Revenues	Income	C
4024	Summer/Other Break Revenues	Income	C
4031	Tuition Revenue - Prior Years - Tuition recovered from prior years.	Income	C
4040	Registration Fee Revenue - Non-refundable registration fees. <u>Fees charged for registration should be recorded as income in the year to which it applies</u>	Income	C
Student Fees			
4110	Textbook,or I Pad Sales and Rental Revenue	Income	C
4120	Uniform Sales and Rental Revenue	Income	C
4140	Student Insurance Fee Revenue - collected from students for student accident insurance.	Income	C
4150	Student Activity Fee Revenue - Amounts received for activities operated by the school; e.g., candy sales, school plays, etc.	Income	C
4170	Graduation Fees Revenue - Fees charged to students for graduation.	Income	C
4190	Other Student Fees Income -All other fees charged to students lab fees, library fees,testing fees, technology fees, bus & van and other miscellaneous fees (subaccounts as necessary)	Income	C
Other Program Revenues			
4200	Food Sales Revenue - Amounts received for sale of food in the cafeteria or from the operation of vending machines.	Income	C
4210	Athletic Program Revenue admission fees, gate receipts, concessions, guarantees etc	Income	C



DIOCESE OF VENICE IN FLORIDA

SCHOOL CHART OF ACCOUNTS

Acct #	Description	Acct Type	Debit/ Credit
Support			
4310	Diocesan Support - Operational - All amounts of direct support received from the Diocese of Venice.	Income	C
4410	Parish Support Income - Host Parish - Direct support received from the Host Parish	Income	C
4420	Parish Support Income - Support for students from the family's Parish	Income	C
4490	Other Parish Support - Assistance from Parishes beyond amounts expected by the Tuition Funding Policy	Income	C
4530	Other Misc. Support	Income	C
4540	Donations	Income	C
Foundation/Endowment			
4710	Foundation/Endowment Donation of Assets recorded at Market Value	Income	C
4720	Interest Income From Endowment	Income	C
4730	Dividend Income From Endowment	Income	C
4740	Foundation Support - amounts received from Foundations not included on the school balance sheet	Income	C
Miscellaneous Income			
4910	Gain/Loss From Sale of Assets	Income	C/D
4920	Gain/Loss on Investments	Income	C/D
4940	VPK funds from the State	Income	C
4950	Step Up, McKay amounts and other scholarships awarded to students and used to pay tuition. Use subaccounts.	Income	C
4960	Interest Income	Income	C
4970	Home & School Income	Income	C
4980	Booster Club Income	Income	C
4990	Student Ministry Collections	Income	C
4999	Other Miscellaneous Income - Any income received for which there is no specific income account. Use subaccounts as necessary	Income	C
EXPENSES			
Salaries, Payroll Taxes & Benefits			
5010	Instructional Salaries - Religious Faculty	Expense	D
5020	Instructional Salaries - Lay Teachers	Expense	D
5030	Instructional Salaries - Substitute Teachers (substitute teachers should not be classified as independent contractors)	Expense	D
5040	Instructional Salaries - Teaching Aides	Expense	D
5050	Instructional Salaries - guidance, librarians, psychologists, etc.	Expense	D
5060	Salaries - Administration	Expense	D
5070	Salaries - Office Support receptionists, Finance Managers, etc.	Expense	D
5080	Salaries - Other Janitors, Maintenance Personnel, Security, Drivers, Cafeteria	Expense	D
5100	Employer FICA/Medicare - Employers portion of government taxes	Expense	D
5110	Unemployment Taxes - Insurance premiums to DOV	Expense	D
5120	Worker's Compensation Expense - Insurance premiums to DOV	Expense	D
5200	Employee Benefits - DOV Health Plan Insurance Premiums - Employer portion of premiums paid for health & welfare, life and longterm disability	Expense	D
5210	Employee Benefits - Other Costs - subaccounts as necessary	Expense	D



DIOCESE OF VENICE IN FLORIDA

SCHOOL CHART OF ACCOUNTS

Acct #	Description	Acct Type	Debit/ Credit
Faculty Residence			
5400	Faculty Residence - Utilities Expense - Cost of utilities at the residence	Expense	D
5410	Faculty Residence - Food Expense - Cost of food at the residence	Expense	D
5420	Faculty Residence - Other Auto Replacement Allowance and other residence expenses can be included in here	Expense	D
Instructional and Academic Expenses			
5500	Instructional Supplies & Expense - Business	Expense	D
5510	Instructional Supplies & Expense - Drafting/Industrial Arts	Expense	D
5520	Instructional Supplies & Expense - Driver Education	Expense	D
5530	Instructional Supplies & Expense - English -	Expense	D
5540	Instructional Supplies & Expense - Foreign Language	Expense	D
5550	Instructional Supplies & Expense - Graduation	Expense	D
5560	Instructional Supplies & Expense - Guidance	Expense	D
5570	Instructional Supplies & Expense - Home Economics	Expense	D
5580	Instructional Supplies & Expense - Language Arts	Expense	D
5590	Instructional Supplies & Expense - Library/Audio Visual	Expense	D
5600	Instructional Supplies & Expense - Mathematics	Expense	D
5610	Instructional Supplies & Expense - Music	Expense	D
5620	Instructional Supplies & Expense - Performing Arts	Expense	D
5630	Instructional Supplies & Expense - Physical Education	Expense	D
5640	Instructional Supplies & Expense - Practical Arts	Expense	D
5650	Instructional Supplies & Expense - Reading.	Expense	D
5660	Instructional Supplies & Expense - Religious Education Materials	Expense	D
5670	Instructional Supplies & Expense - Religious Education Other chapel supplies, retreats	Expense	D
5680	Instructional Supplies & Expense - Resource	Expense	D
5690	Instructional Supplies & Expense - Science	Expense	D
5700	Instructional Supplies & Expense - Social Studies	Expense	D
5710	Instructional Supplies & Expense - Technology/Computers	Expense	D
5720	Instructional Supplies & Expense - Telecommunications	Expense	D
5730	Instructional Supplies & Expense - Visual Arts	Expense	D
5740	Instructional Supplies & Expense - Other Subject Areas	Expense	D
5750	Instructional Supplies & Expense - Other	Expense	D
Academic Costs			
6010	Academic Reporting & Scheduling Expense - The costs of preparing report cards, paper supplies, computer service bureau, etc.	Expense	D
6020	Testing Expense - The costs of administering tests, ACT, SAT, ect.	Expense	D
6030	Accreditation Expense	Expense	D
Staff Development			
6120	Subscriptions - Subscription costs for teaching journals, etc.	Expense	D
6130	Travel Expense - Travel incurred by employees traveling to meetings, conventions and training. ie airfare, hotel, meals, tolls, mileage reimbursement, etc.	Expense	D
6140	Meeting and Convention Expense - Costs incurred for meeting and conventions use sub accounts as necessary	Expense	D
Contract Services			
6210	Legal Expense - The costs of outside professional legal services.	Expense	D
6220	Accounting Expense - Charges for Agreed Upon Procedures by CPA firms, RightNetworks user monthly charges , etc	Expense	D
6230	Contracted Services Janitorial/Maintenance, Security, Food Services, Computer Consultant, Other Services (use subaccounts as necessary)	Expense	D
6240	Coach Supplements - The cost of all payments to coaches and athletic directors in addition to salaries for teaching. (keep minimum wage in mind)	Expense	D

**DIOCESE OF VENICE IN FLORIDA****SCHOOL CHART OF ACCOUNTS**

Acct #	Description	Acct Type	Debit/ Credit
Resale Services			
6250	Food Purchases - Purchases of food for resale in the cafeteria.	Expense	D
6260	Other Food Service Costs - Other expenses incurred in the operation of the cafeteria, such as paper supplies, permits and licenses, maintenance of cafeteria equipment, etc.	Expense	D
6270	Other Resale Items		
Miscellaneous			
6310	Student Activity Costs - Expenses for activities operated by the school, school plays, candy sales, etc	Expense	D
6320	Yearbook Expenses	Expense	D
6330	Student Ministry Donations Remitted	Expense	D
6340	Transportation Expense - The cost of transportation of students including bus rental	Expense	D
6350	Athletic Program Expenses -expenses other than equipment purchases recorded in 7230	Expense	D
6360	School Board Expenses	Expense	D
6370	Home & School Expense	Expense	D
6380	Booster Club Expense	Expense	D
Office, Administrative & Communication Expenses			
6510	Communication Expenses Use subaccounts as necessary	Expense	D
6610	Office Expense - general office supplies and expenses.	Expense	D
6620	Postage & Freight Expense	Expense	D
6640	Printing & Copying Expense - Cost of printing and copying, copy , papers, toner, copier contracts	Expense	D
6650	Bank Service Charges - The cost of any bank fees and credit card fees	Expense	D
6690	Other Office Expenses - ADP fees , fingerprinting, and other miscellaneous offices expenses use subaccounts as necessary	Expense	D
6920	Hospitality expenses for school social functions, coffee, water cooler, meeting refreshments etc. Use sub accounts as necessary	Expense	D
6930	Rent/Lease payments - buildings, vehicles, office machines - use subaccounts as necessary	Expense	D
6990	Other Administrative Costs - Administration expenses of a general, school-wide nature that cannot be identified with any specific administration cost account. Use subaccounts as necessary	Expense	D
Purchase of Equipment & Supplies			
7210	Janitorial Supplies - The cost of expendable items such as cleaning supplies, paper supplies, light bulbs, etc.	Expense	D
7220	Tools and Equipment Purchases	Expense	D
7230	Athletic Equipment Purchases	Expense	D
7290	Other Supplies Expense	Expense	D
Physical Plant			
7310	Electricity	Expense	D
7320	Water & Sewer	Expense	D
7330	Cable, Internet	Expense	D
7340	Trash Removal Service	Expense	D
7390	Other Utilities Expense	Expense	D
7410	Repairs & Maintenance - Campus Buildings - repairs to buildings, air conditioning systems, exterminating services,etc.	Expense	D
7420	Repairs & Maintenance - Furniture and Equipment - maintenance contracts on office equipment, copier repairs, etc.	Expense	D
7430	Repairs & Maintenance - Parking Lots and Grounds	Expense	D
7440	Athletic Field Maintenance -Costs incurred in the upkeep of the Athletic Field.	Expense	D
7490	Repairs & Maintenance - Other - eg. County utility assessments	Expense	D
7510	Vehicle Repairs and Maintenance - Costs of operating school vehicles	Expense	D
7590	Other Vehicle Expense including license and registration fees	Expense	D



DIOCESE OF VENICE IN FLORIDA

SCHOOL CHART OF ACCOUNTS

Acct #	Description	Acct Type	Debit/ Credit
Insurance, Debt Service, etc			
8010	Property & Liability Insurance - Insurance expense for property and liability coverage for buildings.	Expense	D
8020	Vehicle Insurance	Expense	D
8810	Interest Expense on Diocese of Venice Savings & Loan Trust Fund Mortgages and Notes	Expense	D
8890	Interest Paid - Other - Interest paid to other lenders.	Expense	D
8910	Bad Debt Expense - Offset when establishing Allowance for Doubtful Accounts for the school year.	Expense	D
8920	Depreciation Expense	Expense	D
8940	Prior Period Adjustment	Income or Expense	D / C
Other Income			
9010	Development Auction Income - Revenue received from the auction fundraiser.	Other Income	C
9020	Development - Raffle Income - Revenue received from raffle fundraisers.	Other Income	C
9030	Development - Adopt-A-Student Income - Revenue received from Adopt-A-Student program.	Other Income	C
9040	Development - Annual Campaign Fund Income - Revenue received from the annual campaign fund.	Other Income	C
9080	Other Development Event Income - Other development revenue received that does not fall into the above accounts use subaccounts as necessary	Other Income	C
Other Expense			
9110	Salaries - Development	Other Expense	D
9120	Development - Auction Expense - All expenses incurred from the auction for a school that does not have a development office.	Other Expense	D
9130	Development - Raffle Expense - All expenses incurred from raffles for a school that does not have a development office.	Other Expense	D
9140	Development - Adopt-A-Student Expense - All expenses incurred from the Adopt-A-Student program	Other Expense	D
9150	Development - Office Supplies Expense - Office supplies, accounting supplies, and general office expenses.	Other Expense	D
9160	Development - Alumni Communications Expense - Expense to keep alumni informed of school activities.	Other Expense	D
9170	Development - Parent Communications Expense - Expense to keep parents informed of school programs.	Other Expense	D
9180	Development - Other Public Relations Expense - Donations to civic organizations, marketing, advertising, and other expenses for keeping the general public informed of school programs.	Other Expense	D
9190	Development - Other Development Events Expense - All expenses incurred from any other Development events for a school	Other Expense	D

DIOCESE OF VENICE IN FLORIDA
PARISH FINANCE COUNCIL CHARTER

(Parish)

(City)

- ARTICLE I: Name and Purpose
- ARTICLE II: Structure, Membership and Officers
- ARTICLE III: Voting
- ARTICLE IV: Meetings
- ARTICLE V: Duties/Responsibilities
- A. Budgets
- B. Financial Records and Reporting
- C. Strategic Planning
- D. Internal Controls
- E. Insurance Issues
- F. Other Considerations
- ARTICLE VI: Communication
- ARTICLE VII: Confidentiality
- ARTICLE VIII: Charter Review and Change

ARTICLE I: Name and Purpose

The Parish Finance Council (hereinafter referred to as "Finance Council") is established pursuant to the requirements of Canon 537 of the 1983 Code of Canon Law for the Roman Catholic Church, and is subject to the provisions of Canon Law. The Finance Council exists to assist the Pastor by providing advice in regards to financial matters of the parish. The Finance Council is accountable to the Pastor/Administrator.

The Finance Council is envisioned as a select group of parishioners known for their spiritual maturity and love of Christ and the Church, endowed with special competence in financial matters and of prudent judgment, who offer their time and talents in Christian service to assist the Pastor/Administrator with the development and management of the parish's financial resources so that the parish may effectively pursue its proper mission of spreading Christ's Gospel and love.

The Finance Council must serve in accord with the Gospel, over any secular business philosophy. Efficient use of resources and money management, in the context of the Catholic Church, must be measured primarily by the ability to nurture and foster the Christian mission and ministry of the parish community and diocese. A truly Catholic understanding of the mission of the Church assures "good business practice".

ARTICLE II: Structure, Membership, and Officers.

- A. Finance Council members shall be appointed by the Pastor/Administrator in writing. Members must be active parishioners in good standing with the Church. When a pastorate changes, the new Pastor/Administrator is to meet with the current Finance Council. Within ninety (90) days, the Pastor/Administrator is to decide whether to reappoint the Finance Council's current membership to complete the balance of the respective term of office or to appoint new members to complete the respective term of office of each replaced Council member.

Members should be skilled in business and have some expertise in management, financial, accounting, legal, fundraising, or related fields. Examples of professions with such background/skills include, but are not limited to: accountants, bankers, business owners, computers/systems managers, construction project managers, engineers, financial managers, fundraisers, lawyers, marketing personnel, human resources and property managers. The membership of the Finance Council is not to include anyone who could have a conflict of interest from a business relationship or from such affiliation including a Parish staff member or any relative of the Pastor/Administrator up to the fourth degree of consanguinity (related by blood) or affinity (related by marriage) (Canon 492 §3, *by extension*). The names of the members are to be communicated to the parishioners (e.g. listed in the Parish bulletin) at least annually.

- B. There shall be at least three (3) appointed members (Canon 492 §1, *by extension*). More members may be added, up to eight (8). Appointed members shall serve for three (3) years, and have the right to consultative vote. The terms of the Finance Council will be staggered to ensure continuity. Upon initial formation of the Finance Council, the Pastor/Administrator shall designate either a one, two, or three-year term, in succession, for each appointed member. Thereafter, members who are appointed or re-appointed shall serve for three (3) years. Within three months of taking possession of the Parish, a new Pastor/Administrator must confirm the existing appointments or make new appointments of the Parish Finance Council. Generally, and where practical, no member should serve for more than two (2) consecutive three (3) year terms without a one (1) year break; also, no member may serve on the Council simultaneously with another closely related person by consanguinity or affinity. Pastors/Administrator's should include staff resource persons, such as the Parish Business Manager/Accountant (bookkeeper), the School Principal, etc. in meetings, who are responsible for supplying information needed by the Council to perform its tasks. When present at a session of these meetings, staff resource persons do not vote. The Parochial Vicar(s) should be present at all Finance Council meetings.
- C. The Pastor/Administrator may remove a member from the Finance Council prior to the expiration of his/her term of office, with or without cause. Cause is defined here as no longer being a member of the Parish, physical or mental incapacitation, public non-support of Church teaching or participation in public scandal, or acting contrary to the Code of Canon Law of the Catholic Church and/or rules and regulations of the Diocese of Venice.
- D. An appointed member who misses more than three (3) regularly scheduled Council meetings in any given year, without giving prior notice to the Pastor/Administrator or Chairperson, shall be removed from Finance Council membership.
- E. The Pastor/Administrator shall preside at all meetings. Any meeting held when the Pastor/Administrator is not present is to be considered null and void.

- F. The Council should have the following officers: Chairperson, Vice Chairperson, and Secretary. Officers may be re-appointed by the 1st of January of each year.
1. The Pastor/Administrator is the President of the Council, and according to Canon 532, represents the Parish in all financial matters. The Chairperson assists the Pastor/Administrator, who presides at all meetings, and in consultation with the Pastor/Administrator, is responsible for selecting the hour and location of meetings, preparing the meeting agenda and effecting any other duties assigned by the Pastor/Administrator. The Chairperson serves as an *ex officio* member of the Parish Pastoral Council, if one exists (Canon 536).
 2. The Vice Chairperson, in the absence of the Chairperson, assists the Pastor/Administrator, who presides at all meetings and performs any other duties assigned by the Chairperson or the Pastor/Administrator.
 3. The Secretary is responsible for the recording and distribution of council meeting minutes, notifying members of upcoming meetings, maintaining a permanent record of business conducted by the Finance Council and each member's tenure, and any other duties assigned by the Chairperson or the Pastor/Administrator. The Secretary serves as an *ex officio* member of the Parish Pastoral Council, if one exists.
- G. The Council may establish committees, either standing, such as budget, maintenance, civil issues, inventory, School, Parish organization, or ad hoc, such as building and renovation, to assist in carrying out its responsibilities.

ARTICLE III: Voting

- A. Consultative voting may be necessary for the Pastor/Administrator to get the sense of the Council. If the advice of the voting members of the Finance Council is unanimous on a given matter, the Pastor/Administrator will give serious consideration to the recommendation and not lightly reject it.
- B. Although the Pastor/Administrator is not obliged to follow the recommendations of the Council, the Pastor/Administrator should not act against such advice, unless there is an overriding reason, and then he should clearly communicate the reason to the Council (Canon 127,2.2).

ARTICLE IV: Meetings

- A. Regular meetings shall be held at least quarterly, and more frequently if necessary, at a time and place established by the Pastor/Administrator. Special meetings may be called by the Pastor/Administrator. The presence of a majority of the members shall constitute a quorum.

- B. An annual calendar of meetings and an outline of major action items should be proposed and agreed upon at the first meeting of each fiscal year.
- C. The agenda and study material should be communicated to the members prior to the regular meetings.
- D. The Secretary is responsible for taking minutes at each Finance Council meeting. The minutes should be kept as a permanent record.

ARTICLE V: Duties/Responsibilities

A. Budgets

1. Assist in establishing timelines for development and implementation of the annual capital and operating budget for Parish, School, and any Parish organizations. The Pastor/Administrator is responsible for the actual coordination/preparation of all Parish budgets, but is to seek the advice of the Finance Council. The Pastor/Administrator is to elicit the assistance of the Parish Business Manager/Accountant (bookkeeper) and/or Parish Finance Council Chairperson to prepare the Parish budget.

Parish organizations include those with bank accounts and all those in the general operating budget (i.e., Men's Club, Women's Club, Altar Society, Bingo, Scrip, Boosters, etc.) should submit the organization's budget to the Accountant (bookkeeper). Each organization should present its plans and a summary of expected cash receipts and disbursements to the Council during the budget cycle. All are an integral part of Parish life and provide services to parishioners and/or general operations/special funding. Financial statements shall be submitted to the Parish Finance Council at least quarterly.

2. Determine if the Parish and/or School budgets are prepared in accordance with the uniform chart of accounts and reporting formats required by the Diocese of Venice.
3. Review the proposed annual Parish, School, and organizations' capital and operating budgets and make recommendations to the Pastor/Administrator for changes as appropriate.
4. Assist in presenting an annual budget report to the Parish.

B. Financial Records and Reporting

1. Review financial statements, including annual reports, to help determine that Diocesan policies regarding fiscal and accounting procedures are being followed.

2. Review monthly and/or quarterly income and expense reports for the Parish and/or School. Regularly compare actual results to budget and prior year numbers. All significant variances should be explained with particular attention given to expenditures not included in the capital or operating budget. The Finance Council should recommend budget amendments to bring revenues and expenditures into balance or propose a plan to correct the problem(s).
3. Assist with recording detailed inventory of Parish/Mission/Chapel assets annually and update the inventory prepared in accordance with Canon 1283, 2.
4. Review the quarterly financial statements, prior to electronic submission to the Diocesan Director of Internal Financial Services through reports@dioceseofvenice.org, to help determine the accuracy and completeness; and ensure timely submission.
5. Annually, after the end of the fiscal year, each Pastor/Administrator is asked to send a letter, together with the financial report, to the Bishop containing:
 - a. the names and professional titles of the members of his Parish Finance Council;
 - b. the dates on which the Parish Finance Council has met during the preceding fiscal year and since the end of that fiscal year;
 - c. a statement signed by the Parish Finance Council members and the Pastor/Administrator stating that they have met, reviewed, and discussed the financial report of the Parish, and that it includes all Parish related matters, and is accurate and complete.
6. Review, at least annually, the financial statements and verify the cash balances of all Parish organizations with cash accounts. Make sure all accounts open under the Parish Federal Employer Identification Number (for the Parish and for each Parish organization) are included on the annual financial report.
 - a. Memorial garden/columbarium perpetual care and operating monies must be properly accounted for and cannot be used for any other purpose. Written permission of the Bishop is required for use of earnings other than for the specific memorial garden/columbarium.
7. As required by canon 1287 paragraph 2 and Particular law of the Diocese, assist in preparing/presenting/communicating an annual financial report (assets, liabilities, net assets, revenues and expenses) to all parishioners published in the Parish bulletin by September 30 of each year. Specific information should be included on the Parish, School, Parish organizations, and memorial garden/columbarium.

8. Monitor accuracy and timeliness of payments for all Parish bills and/or obligations including debt service payments on Parish loans.
9. Monitor Parish contribution trends by studying sources of Parish revenue: make recommendations for maintaining and enhancing Parish revenue, assist in the development of programs and processes to that end, and coordinate fundraising programs.
 - a. Oversee and review fundraising programs and expenditures for the Parish, School, affiliated groups/organizations.
 - b. In conjunction with the Parish Pastoral Council, if one exists, educate parishioners with regards to stewardship and consider periodic increased stewardship programs.

C. Strategic Planning

1. Assist the Pastor/Administrator in developing a long-term Parish capital improvement plan, including implementation and funding sources.
2. Assist the Pastor/Administrator in developing a program for the care and maintenance of all Parish facilities.
3. Assist in the development and maintenance of position descriptions for the Parish Business Manager/Accountant (bookkeeper) and other staff/personnel engaged in the management, operation or administration of the Parish. Consultation with the Diocesan Human Resource Director is recommended.
4. Serve as a resource to advise the Pastor/Administrator on significant expenditures before making a purchase or lease commitment in accordance with Diocesan Financial Policies & Procedures.

D. Internal Controls

1. Assist in developing a system of internal controls in accordance with Diocesan policy.
2. Review the financial reports for Parish general operations, School and other organizations with bank accounts, to determine that proper accounting practices and internal control procedures have been implemented and are being followed. Every three (3) years, each Parish/Mission/Chapel or other diocesan entities are required to have Parish financial reviews approved by the diocese' outside CPA firm. Parish/Mission/Chapel may choose to have financial reviews as overseen by the Director of Internal Financial Services more often than three (3) years.

3. When a change of Pastor or Parish Administrator occurs, assist with providing a complete report of the Parish's financial condition and inventory of Parish assets for the new Pastor or Administrator (in accordance with Canon 1283,2).
4. When a change of Pastor or Parish Administrator occurs, assist and cooperate with an operational review of the Parish, School, organizations and memorial gardens/columbarium by the Diocesan Director of Internal Financial Services.

E. Insurance Issues

1. Review property valuations of furnishings/contents to be sure that all Parish/Mission/Chapel buildings are included with the insurance invoices.
2. Assist in completing Self-Inspection Reports or assist with on-site inspection by a loss control representative, and assist with follow-up times.
3. Ascertain that required policies are implemented and enforced .
4. Assist with reporting claims that may arise.
5. Ascertain that background checks are completed for all church workers, as defined by *The Diocese of Venice and Its Affiliates' Code of Conduct*, and also for those with access to Parish funds.
6. Assist with proper planning of Parish events requiring an insurance liability certificate.

F. Other Considerations

1. Review Parish, School, Parish organizations, banking and financial institution arrangements, including signature cards, whenever signers change (Pastor must be one of the signatories on all accounts as the primary authorized signatory. The Bishop must also be a signatory on the account.) Make recommendations for improvement or changes to align practices with Diocesan Policies and Procedures.
2. Members of the Finance Council should receive quarterly financial statements prior to regularly scheduled meetings.
3. The Pastor/Administrator should consult the Finance Council concerning any major commitment of Parish funds in excess of \$30,000 for all construction, renovation, additions and/or building type projects or property transactions, or a series of small amounts for a single purpose that will exceed \$30,000. A project cannot be broken down to smaller components to avoid this requirement.
4. Review the status of Parish borrowing obligations.

ARTICLE VI: Communication

Recognizing that the Parish Finance Council and the Parish Pastoral Council are distinct consultative bodies, good communication between both entities is important for the well-being of the Parish. It is to the Pastor/Administrator's benefit that the Chairperson and Secretary are ex-officio members of the Parish Pastoral Council, if one exists, to assist the Pastor/Administrator with communications between them.

ARTICLE VII: Confidentiality

Members of the Parish Finance Council must observe strict confidentiality concerning all matters discussed at Finance Council meetings and provided to them in confidence. Finance Council members should not have access to the records of individual parishioners which pertain to their financial contributions or other confidential information.

ARTICLE VIII: Charter Review and Change

This charter is to be reviewed annually by the Finance Council. Recommendations for changes may be submitted to the Diocesan Bishop for his review and written approval. Since this charter is particular law of the Diocese of Venice, the Diocesan Bishop may amend it from time to time, as conditions warrant.

COUNTING SUMMARY SHEET

Entity Name: _____

Type of Income: _____

Event/Activity Name: _____

Date of event/activity: _____ Date Counted: _____

CASH COLLECTED				CHECKS COLLECTED	
CURRENCY		COINS			
QTY	AMOUNT	QTY	AMOUNT	QTY	AMOUNT
_____ x \$100.00 =	\$ _____	_____ x \$.50 =	\$ _____	_____ x \$100.00 =	\$ _____
_____ x \$ 50.00 =	\$ _____	_____ x \$.25 =	\$ _____	_____ x \$ 50.00 =	\$ _____
_____ x \$ 20.00 =	\$ _____	_____ x \$.10 =	\$ _____	_____ x \$ 20.00 =	\$ _____
_____ x \$ 10.00 =	\$ _____	_____ x \$.05 =	\$ _____	_____ x \$ 10.00 =	\$ _____
_____ x \$ 5.00 =	\$ _____	_____ x \$.01 =	\$ _____	_____ x \$ 5.00 =	\$ _____
_____ x \$ 1.00 =	\$ _____			_____ x \$ 1.00 =	\$ _____
TOTAL CURRENCY	\$ _____	TOTAL COINS	\$ _____	_____ x \$ _____ =	\$ _____
				_____ x \$ _____ =	\$ _____

TOTAL CASH (Currency & Coins) \$ _____

TOTAL CHECKS (Attach tape to deposit slip) \$ _____
--

CASH COUNTED BY (1st count)	
Print Name(s)	Sign Name
CASH COUNTED BY (2nd count)	
Print Name(s)	Sign Name

Deposit Prepared By: _____ Deposited By: _____

DATE OF DEPOSIT	DEPOSITORY SIGNATURE	TOTAL (CASH & CHECKS) DEPOSIT AMOUNT
------------------------	-----------------------------	---

* Attach 2nd tape to counting sheet and give to bookkeeper before deposit.
 ** If counting machine is used for currency, coin or checks, 2nd count must be done by hand.
 (if volume is very high, instead run through counting machines twice; loose; counted twice by hand)

MINIMUM OF TWO (2) UNRELATED PERSONS, PREAUTHORIZED, PERSONS ARE REQUIRED FOR MONEY COUNT

Signature _____

Signature _____

Entity Name:

PURCHASE ORDER

DATE: 9/24/2013

P. O. # [123456]

[Street Address]

[City, ST ZIP]

Phone: [000-000-0000]

Fax: [000-000-0000]

VENDOR

[Name]

[Company Name]

[Street Address]

[City, ST ZIP]

[Phone]

SHIP TO

[Attn: Name]

[Company Name]

[Street Address]

[City, ST ZIP]

[Phone]

REQUISTIONER	SHIP VIA	F.O.B.	SHIPPING TERMS

ITEM #	DESCRIPTION	QTY	UNIT PRICE	TOTAL
[23423423]	Product XYZ	15.00	150.00	2,250.00
[45645645]	Product ABC	1.00	75.00	75.00

Other Comments or Special Instructions

Acct # _____	Class _____

SUBTOTAL	\$2,325.00
TAX RATE	6.875%
TAX	\$159.84
S & H	\$0.00
OTHER	\$0.00
TOTAL	\$2,484.84

Authorized By

Date

If you have any questions about this purchase order, please contact
[Name, Phone #, Fax #, E-Mail]

SUPPLIES REQUISITION

Entity Name _____

Address: _____

Phone Number: _____

Fax Number: _____

Requested By: _____

Authorized By: _____

Date Requested: _____

Date Authorized: _____

Department: _____

Requisition #: _____

Purpose of Requisition: _____

Page # _____

Account # _____

Class # _____

QUANTITY	ITEM (please be specific)	PRICE EACH	TOTAL

NOTES: _____

CONCESSION INCOME

School Name: _____

Event: _____

Date: _____ Prepared By: _____

Item Sold	Beginning Inventory (A)	Ending Inventory (B)	Total # Sold (A-B=C)	Cost Per (D)	Total Amount (C x D)	Total * Collected	Over/ Short
Hot Dogs	_____	_____	_____	\$ _____	\$ _____		
Hamburgers	_____	_____	_____	\$ _____	\$ _____		
_____	_____	_____	_____	\$ _____	\$ _____		
Potato Chips	_____	_____	_____	\$ _____	\$ _____		
Pretzels	_____	_____	_____	\$ _____	\$ _____		
Popcorn	_____	_____	_____	\$ _____	\$ _____		
Candy	_____	_____	_____	\$ _____	\$ _____		
_____	_____	_____	_____	\$ _____	\$ _____		
_____	_____	_____	_____	\$ _____	\$ _____		
_____	_____	_____	_____	\$ _____	\$ _____		
Soda	_____	_____	_____	\$ _____	\$ _____		
Water	_____	_____	_____	\$ _____	\$ _____		
_____	_____	_____	_____	\$ _____	\$ _____		
_____	_____	_____	_____	\$ _____	\$ _____		
TOTAL	_____	_____	_____		\$ _____	\$ _____	\$ _____

Acct # _____

Class # _____

*(Count Sheet attached)

Signature _____

Signature _____

FIELD TRIP/ACTIVITY REPORT

School Name: _____

Activity: (Check One)

Field Trip: _____ Other Activity: _____ (explain) _____

Activity: (Place, location, etc.) _____

Field Trip/Activity Income & Expense Summary

Class: _____ Event: _____

Instructor: _____ Date: _____

Funds From Activity/Field Trip:		Activity Est. Costs: (actual if known)	
# of Students Attending: _____		Transportation cost: \$ _____ (ex.: Bus)	
Fee/Cost per Student: \$ _____		Supplies/Materials: \$ _____	
Total Due from Students: \$ _____		Entry Fee: \$ _____ (fee x # of Students)	
Total Collected: \$ _____ (supported by count sheet)		Other cost: (explain) \$ _____	

Total Est./Actual Costs
for Activity \$ _____

Prepared By: _____

Sign: _____

Print Name, Title _____

Acct # _____
Class # _____

Signature _____

Signature _____

ATHLETIC EVENT INCOME

School Name: _____

Event type/Name: _____

Date: _____

Prepared By: _____

ADMISSION INCOME:

Attendees	Beginning Ticket #	Ending Ticket #	# Tickets Sold	Cost Per Ticket	Total Amount	Total * Collected	Over/ Short
	(A)	(B)	(A-B=C)	(D)	(C x D)		
_____	_____	_____	_____	\$ _____	\$ _____	\$ _____	\$ _____

CONCESSION INCOME:

Item Sold	Beginning Inventory	Ending Inventory	Total # Sold	Cost Per	Total Amount	Total * Collected	Over/ Short
	(A)	(B)	(A-B=C)	(D)	(C x D)		
Hot Dogs	_____	_____	_____	\$ _____	\$ _____		
Hamburgers	_____	_____	_____	\$ _____	\$ _____		
_____	_____	_____	_____	\$ _____	\$ _____		
Potato Chips	_____	_____	_____	\$ _____	\$ _____		
Pretzels	_____	_____	_____	\$ _____	\$ _____		
Popcorn	_____	_____	_____	\$ _____	\$ _____		
Candy	_____	_____	_____	\$ _____	\$ _____		
_____	_____	_____	_____	\$ _____	\$ _____		
_____	_____	_____	_____	\$ _____	\$ _____		
_____	_____	_____	_____	\$ _____	\$ _____		
Soda	_____	_____	_____	\$ _____	\$ _____		
Water	_____	_____	_____	\$ _____	\$ _____		
_____	_____	_____	_____	\$ _____	\$ _____		
_____	_____	_____	_____	\$ _____	\$ _____		
TOTAL	_____	_____	_____		\$ _____	\$ _____	\$ _____

Acct # _____

Class # _____

*(Count Sheet attached)

Signature _____

Signature _____

AUCTION INCOME

School Name: _____

Auction/Event: _____

Event Date: _____

Purpose of Fundraiser (i.e. general/operating or specific purpose):

Ticket beginning #: _____

tickets available: _____

Ticket ending #: _____

# of tickets sold:	_____
x ticket price:	\$ _____ =
Total Amount Due	\$ _____

Prepared By: _____

Event Organizers (include title): _____

* Include Auction item sheets with beginning bid and final bid with counting sheet of auction proceeds.

* Prepare counting sheets for each type of income, i.e. tickets, auction, raffle income etc. and list here.

TOTAL AMOUNT OF AUCTION INCOME: \$ _____

Signature _____

Signature _____

CAFETERIA INCOME

School Name: _____

Date: _____

INCOME:

	<u># Sold</u>	<u>Cost Per Item</u>	<u>Total Income</u> <u>(# x Fee here)</u>
Lunches	_____	\$ _____	\$ _____
Snacks	_____	\$ _____	\$ _____
Beverages	_____	\$ _____	\$ _____
Other	_____	\$ _____	\$ _____
Other	_____	\$ _____	\$ _____
TOTAL	_____	\$ _____	\$ _____

(Attach counting sheet and machine tape)

METHOD OF PAYMENT:

	<u>Total #</u>	<u>Total Amount Collected</u>
Cash	_____	\$ _____
Check	_____	\$ _____
Credit Card	_____	\$ _____
Punch Card	_____	\$ _____
Money Card	_____	\$ _____
Other	_____	\$ _____

Name & Initials of Preparer: _____

Date: _____

QB:

Acct # _____
Class # _____

Signature

Signature



Diocese of Venice in Florida

CATHOLIC FAITH APPEAL PARISH FUNDRAISER FORM

PARISH INFORMATION

Parish Name: _____
Requestor Name: _____
Job Title: _____
Signed: _____
Email: _____
Today's Date: _____

FORM INSTRUCTIONS

CFA Fundraisers should always be: Specific, Measurable, Achievable, Realistic, Time Bound

1. **Description.** Briefly describe each Catholic Faith Appeal Fundraising Event and when the goal/objective should be met or accomplished. Please include, dates, name of fundraiser, and indicate if it is a new fundraising idea or an annual event.
2. **Measurement.** How will your Catholic Faith Appeal Fundraiser be evaluated? How will you determine if your fundraiser was a success? Does your parish council or finance council make the determination?
3. **Importance.** Please rank your Catholic Faith Appeal Fundraising Event as it relates to achieving your Catholic Faith Appeal goal.

Remember to follow all State and Diocesan requirements

CFA FUNDRAISER GOAL/ OBJECTIVE

Brief Description:

Measurement:

Importance:

☐ Essential

☐ Important

☐ Desirable

Appendix E



DIOCESE OF VENICE IN FLORIDA

SUBJECT: Record Retention Policy

This records retention policy for the Diocese is provided to assist in establishing control over routine records and to preserve records of permanent value. The list of records included is lengthy but not all inclusive. Each entity may have a series of records not mentioned here. Do check with the retention requirements applicable to your jurisdiction and nature of your documents.

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:

- A. Administrative
- B. Personnel
- C. Financial
- D. Property
- E. Cemetery
- F. Publications
- G. 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 should 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 (<i>wills</i>)	Permanent
<i>Diocesan Financial Reporting Resolution: reports from dioceses</i>	7 Years
Census records	Permanent
Contracts, inactive	7 years after end of contract

SUBJECT: Record Retention Policy
DATE: 03.01.17

Correspondence, legal	Permanent
Correspondence, official (<i>regarding diocesan/parish policies, diocesan/parish directive, etc.</i>)	Permanent
Correspondence, routine	Review/discard biannually
Donor lists	Permanent
Endowment decrees	Permanent
Finance Committee minutes	Permanent
Historical file (<i>newspaper clippings, photos, etc., related to diocese/parish</i>)	Permanent
Insurance policies	Permanent
Inventories of property and equipment	Permanent
Leases	Destroy 7 years after expiration.
Liturgical minister's schedules (<i>altar servers, ushers, lectors, etc.</i>)	Retain until superseded
Mass intention books	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 (<i>minutes, correspondence, publications, etc.</i>)	Permanent
Photographs (<i>relating to diocesan/parish history, clergy, parishioners</i>)	Permanent
Policy statements	Permanent
Religious education reports (<i>for the diocesan offices</i>)	Permanent
Rosters of parishioners	Permanent
Subject files (<i>correspondence, memos, rules, schedules, etc.</i>)	Annual review; destroy superseded files biannually
Will, testaments, codicils	Permanent

B. Personnel Records

A personnel file should be maintained for each active diocesan/parish employee. That file should contain the following:

SUBJECT: Record Retention Policy
DATE: 03.01.17

- Employment History
- Employment Application and Resume;
- Job Offer Letter;
- References/employment verifications (minimum of three (3) references should be conducted);
- Job Description;
- Cleared fingerprint and background results;
- Confirmation of completion of the Safe Environment Training Program;
- Attestation of Good Moral Character;
- Code of Pastoral Conduct Acknowledgement;
- Acknowledgement of receiving a copy of the Employee Handbook
- Health Benefit Confirmation;
- Acknowledgement of the Protection of Children and Vulnerable Adults Policy and Procedural Guidelines;
- Records relating to changes in employment status such as promotions, demotions, transfers, change in job classifications, education and training certificates;
- Emergency Contact Information;
- Payroll New Hire/Change Form;
- IRS W-4 Form;
- Direct Deposit Authorization Form;
- Copies of Driver Information to drive Parish vehicles;
- Attendance Records; and
- Various acknowledgements of other Parish policies.
- Employee Performance Development and Improvement
- Letters relating to change in employment status such as promotions, demotions, transfers, change in job classifications, education and training certificates;
- Performance Review Forms;
- Letter of Understanding;
- Letters of Thanks/Appreciation
- Letters of Recommendation; and
- Warning/Disciplinary Notices.
- Employment Termination Records and Exit Interview Form
- Letter of resignation;
- Notification of discharge/Information Sheet;

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.

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.

SUBJECT: Record Retention Policy
DATE: 03.01.17

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	Permanent
Pension vesting files	Permanent
Retirement benefits	Permanent
Service records	Permanent
General	
Permanent earnings and records	Permanent
Attendance records	7 years after termination
Employee contracts	7 years after termination
Employee deduction authorization	7 years after termination
Employee salary schedules	7 years after termination
FMLA Reports	7 years after termination
Labor Contracts	Permanent
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

SUBJECT: Record Retention Policy
DATE: 03.01.17

Employee evaluations	2 years after termination
Personnel files, terminated	10 years
Termination records	7 years

Salary administration

W-2 forms	Permanent
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

C. 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
------------------	----------------------

Certificates of deposit, cancelled	cancellation 3 years after redemption
Insurance policies/active	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
<i>Other Records</i>	
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 leave	7 years
Pension records	Permanent
Pledge registers/ledgers	7 years
Permanently restricted gift documents	Permanent
Temporarily restricted gift documents	7 years after meeting restrictions
<i>Tax Records</i>	
Employment taxes, contributions, and payments, including taxes	7 years from date of

SUBJECT: Record Retention Policy
DATE: 03.01.17

withheld, FICA	filing
W-2 forms	Permanent
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
Form 990	Permanent
State tax exemption certificates (<i>income, excise, property, sales/use, etc.</i>)	Permanent

D. 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

E. 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

SUBJECT: Record Retention Policy
DATE: 03.01.17

F. 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

G. 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

Credit Card Usage Policy

All credit cards are to be authorized and approved by the Pastor/Administrator or Principal.

Upon issuance of a card, the card holder (user) agrees to the following provisions:

1. The card is for Parish/School business only and should not be utilized for other purposes.
2. Cardholder should protect and safeguard from unauthorized use.
3. Detailed store/service receipts are to be provided for all credit card purchases. Details should include: date, item description, unit and total cost, business purpose with attendee names, and any other source of information to support expenditure.
4. All undocumented expenses will be considered 'personal' and deducted from employee's paycheck.
5. Purchases over \$_____ require prior approval from the Pastor/Administrator or Principal.
6. Monthly spending dollar limit of \$_____. (optional as needed)
7. Any misuse of the credit card may result in revocation of card privileges, or disciplinary action, up to and including termination of employment.
8. In the event of lost or stolen credit card, it is the card user's responsibility to call and cancel the card immediately and contact Pastor/Administrator, Principal, Business Manager or Accountant.
9. Upon termination or leave of absence, all credit cards are to be surrendered immediately to the Pastor/Administrator, Principal, Business Manager or Accountant who will acknowledge the card was returned. Cancellation date should be effective on discharge date.

I, _____, as an employee of Parish/School, have read and understand the policy for credit card usage. By signing this form, I agree to all of the provisions of the above Parish/School Credit Card Policy and give permission to withhold from my paycheck for non-business determined expenses and unsupported expenditures.

I have received the following credit card: _____

(card)# _____ on this date _____

Signed: _____ Date: _____

Name: _____

Witnessed by: _____

SCRIP FUNDRAISING & HANDLING GUIDELINES

Scrip is a fundraising program that allows participants to support their School/Parish through the purchase of gift cards. These cards are ordered through a third party organization, such as Great Lake Scrip, are purchased at face value, and the Parish/School receives back a rebate. Rebate percentages vary depending on the retailer.

The Scrip program must be maintained by volunteers in order to avoid possible taxation. The IRS will consider Scrip revenue taxable Unrelated Business Income unless it is substantially (90%) run by volunteers. Volunteers cannot be compensated for their time in *any way*. This would include tuition discounts and Scrip gift cards. Paid personnel should have very limited involvement with the running of the program and to substantiate that the program is run by volunteers, records of hours worked by each volunteer and paid employee to support this should be maintained. If the requirement is not met Form 990-T must be prepared and filed with tax paid on the profits.

Scrip fundraisers are effective if Scrip is properly handled and safeguarded. Since Scrip is an alternative form of currency, it should be **treated as cash**. Accordingly, Parishes/Schools should practice safe procedures in the handling of Scrip. The following procedures must be followed:

1. Volunteers should not take Scrip home for delivery. People participating in the program should pick up Scrip at the Parish/School.
2. Scrip should be stored in a safe, which is locked at all times. The safe should be kept in a non-obvious, secure area on the Parish/School premises.
3. A large inventory of Scrip should not be maintained. Scrip can be received from the National Scrip Center (or other Scrip clearinghouses) in one day by airmail. Only order the amount of Scrip which has been requested by program participants.
4. Adequate bookkeeping that tracks the purchase and distribution of Scrip is required. At least two people should share the responsibility for the maintenance of Scrip records. When an order of Scrip is received, serial numbers should be recorded. In the event that Scrip is lost or stolen, the recording of serial numbers would allow for quick identification of the missing Scrip so the store can be alerted to watch for the stolen Scrip.
5. Scrip records should be audited or reviewed by the finance council on a regular basis. Scrip records should be stored separately from the stored Scrip.

Sample Parish Finance Council Meeting Agenda

(Parish Name) Finance Council

Meeting on (Date)
(Location / Time)

TIME	TOPIC	PERSON
	Call meeting to Order	Pastor/Chairperson
7:00 – 7:05	Opening Prayer	Pastor
7:05 – 7:10	Review & Approve Minutes of Prior Meeting	Secretary
7:10 – 7:15	Review Meeting Agenda, Change as Agreed, Old Business Updates (Parish website, accounts, authorizations, stewardship, etc.)	Council Members
7:15 – 7:45	Committee Reports (examples) <ul style="list-style-type: none"> • Policy Review • Stewardship/Revenue enhancement • Buildings & Grounds (painting, roof repair, new sign) • Capital Fund Drive/Collections (build new parish center) • Endowment (diocese, parish) 	Committee Chairs
7:45 – 8:00	Financial Reports (by major fund: parish, school, etc.) <ul style="list-style-type: none"> • Income Statement • Balance Sheet • Cash Flow Statement • Budget Analysis/Variance Report 	Business Manager, Bookkeeper, Pastor
8:00 – 8:15	New Business (Fundraiser, Deposits, Loans, etc.)	Council Members
8:15 – 8:20	Pastor's Comments	Pastor
8:20 – 8:25	Schedule of Future Meetings	Pastor/Chairperson
8:25 – 8:30	Closing Prayer & Adjournment	Pastor/Chairperson

Parish Organizations (of sufficient size & with bank accounts) Should be required to update the Parish Finance Council about their activities, revenues, expenses, needs, etc. at least annually during the budget cycle. Their reports could be made after the opening prayer and then the organization(s) representative(s) excused. Alternately, these reviews could be done at a separate meeting devoted solely to budgets.

Parish School Some parishes may desire the school principal to make a report at each meeting. If so, the principal report could be made after the opening prayer with the principal then excused if it is felt that attendance at the total meeting was not appropriate.

Parish Business Manager/Bookkeeper Financial reports should always be provided to Council members prior to each meeting. The Council meeting time allotted for the financial review should be to answer questions and/or clarify points. The major portion of the meeting should address projects/sub-committee reports.

Meeting Length Should generally be 90 minutes or less.

(DATE)

Name
Address
City, State, Zip

Dear (Name):

I appoint you to a *(one, two or three)* year term as a member of the *(Name of Church and City)* Parish Finance Council, beginning *(date)* and ending *(date)*.

Canon 537 indicates that members of the Parish Finance Council are to be Christian faithful, selected to assist the pastor in the administration of the goods of the parish. The enclosed Parish Finance Council Charter, which is particular law of the Diocese of Venice, sets forth the framework for this appointment. I look forward to receiving your consultation and expertise in the coming years.

Thank you for the work you have already accomplished within the parish, and thank you for your future service as a member of the Parish Finance Council.

May God continue to abundantly bless you and your family.

Sincerely yours in Christ,

Reverend (Name)
Pastor / Administrator

Enclosure

Sample Parish Finance Council Proposed Calendar

Jan/July	Feb/Aug	Mar/Sept	Apr/Oct	May/Nov	June/Dec	July/Jan	Aug/Feb	Sept/Mar	Oct/Apr	Nov/May	Dec/June
Yearly Review - Financial Performance vs Budget			Quarter Review - Financial Performance vs Budget			Quarter Review - Financial Performance vs Budget			Quarter Review - Financial Performance vs Budget		
Annual Reports - Financial Due Jan 31/July 31	Implementation Schedule for Items Identified in Parish Review Developed		Council Review of Parish Financial Review		Internal Control Issues Reviewed & Recommendations						
	Draft Letter Prepared on Parish Finances	Council Review & Approval of Letter on Parish Finances	Parish Finance Letter Sent Out								
										Develop Calendar of Meetings & Action Items for Next Year	Annual Review of Finance Council Charter & Appointment of New Members
						Parish Budget Meeting with Pastor to Determine Goals for Budget		Review Parish Staffing Requirements & Program Needs with Staff	Submit Draft 1 of Parish Budget to Finance Council	Submit Final Draft of Budget to Finance Council	Pastor Presents Budget to Staff
						School Budget Meeting with Principal to Determine Goals for Budget		Review School Staffing Requirements & Program Needs with Staff	Submit Draft 1 of School Budget to Finance Council	Submit Final Draft of Budget to Finance Council	
						Cemetery & Other Organizations - Budget Meeting with Pastor to Determine Goals for Budget			Assist Cemetery with Pricing	Submit Final draft of Budget to Finance Council	
	Physical Inventory of Assets		Present Information on Physical Inventory to Finance Council	Audit of Hot Lunch Program		Facility Needs Reviewed		Audit of Daycare	Assist Principal with Setting Tuition for Following School Year		Audit of SCRIP Program



DIocese OF VENICE IN FLORIDA
Office of the Chancellor

To: Pastors/Administrators
From: Dr. Volodymyr Smeryk, Chancellor *V.S.*

October 29, 2013

Re: **Master Addendum to Vendor Agreement**

Dear Monsignor/Fathers,

At the recent Presbyteral Council, Bishop Frank J. Dewane presented to the presbyterate a Master Addendum to be implemented effective immediately at all Diocesan parish/schools/entities for all vendor contracts under \$30,000 for which Pastor/Administrator has signing authority.

Many vendors contracts include "fine print" in their terms and conditions. Often these terms and conditions are weighted very heavily in favor of the vendor. Examples include a limitation on any liability to the vendor, without any limitations to the parish; waivers of warranties, either expressed or implied; shortening the time with which to bring claims; and requiring indemnities from the parish without having any indemnities from the vendor.

The parish should not do business with a vendor unless the vendor is prepared to stand behind their work. Limiting liability to the amount of the contract and/or requiring a waiver of warranties and/or requiring indemnities indicate the vendor is not prepared to stand behind their work or product. For example, if a vendor installs an overhead light fixture and fails to secure it properly, causing it to fall and injure someone, the vendor contract may state that the vendor is not responsible for anything more than the cost of the light fixture. In an actual case, another Diocese engaged a vendor to install a soap dispenser at the facility of the school, which fell after installation and causing a pipe to break and flood entire building. Since the contract was under one thousand dollars, vendor contract provision prohibited the Diocese from recovering anything other than the cost of the soap dispenser. With this Master Addendum to the contracts, we will be able to prevent similar situations in our Diocese and protect the Parishes and Schools.

Father, the legal concept of indemnifying someone needs to be clearly understood. If the parish agrees to indemnify the vendor, it means that any loss or cost incurred by the vendor, including attorney fees, must be paid by the parish, even if the parish prevails on the claim. Indemnity should not be given by the parish, unless the vendor is equally giving a mutual indemnity back.

To address these various legal issues, Diocesan Legal Counsel developed a "Master Addendum" that is easy to use for all vendor contracts. When signing the vendor contract, there is usually a space for "other terms." A Pastor/Administrator should simply insert "subject to addendum attached" and then sign the contract, attaching the addendum. The addendum has several blanks that simply are completed at the time of signing to help identify the vendor and the contract.

Use of the Master Addendum to the Agreement hereby attached will help protect the parish from liability and help provide a remedy in the event of damages. Thank you.

Appendix L

ADDENDUM TO AGREEMENT

This Addendum to Agreement is entered into and is effective as of the ____ day _____, 20__ by and between _____ (hereinafter referred to as the "Customer") and _____ (hereinafter referred to as the "Vendor") and shall be deemed to amend, modify and supplement that certain Agreement dated _____ by and between Customer and Vendor for certain services/material/equipment (hereinafter the "Agreement").

NOW, THEREFORE, in consideration of the mutual benefits to be derived from this Addendum to Agreement and of the representations, warranties, conditions and promises hereinafter acknowledged, Customer and Vendor hereby agree that notwithstanding anything stated in the Agreement to the contrary, the following terms shall apply and take priority over the terms of the Agreement:

1. Upon expiration of the initial term, the Parties must agree in writing to extend the term. Absent any such agreement, the Agreement shall continue on a month to month basis and either party may cancel with 30 day's notice.
2. Customer is a tax-exempt religious entity, as evidenced by the Tax Exempt Certificate previously provided to Vendor. Therefore, no sales tax is to be collected or paid by Customer.
3. Vendor shall notify Customer in writing of any changes and/or amendments to the Agreement within 30 calendar days prior to the end of any term. Should Vendor fail to provide Customer written notice of changes and/or amendments to the Agreement as provided herein, said changes and/or amendments to the Agreement shall not be binding upon the Customer.
4. Should Vendor increase the fees and costs, Customer may terminate the Agreement without penalty upon thirty (30) days written notice from the date Customer receives notice from Vendor of the increased fees and costs.
5. Any waiver by Customer of any warranty, whether express or implied, is void *abinitio*. Customer does not waive any warranties, expressed or implied.
6. Any reference, condition, requirement and/or provision in the Agreement requiring a personal guaranty is hereby deleted in its entirety.
7. Any limitation of liability as set forth in the Agreement is void *ab initio* and shall not apply for any property damage, personal injury claims, incidental, indirect, consequential, special, punitive or exemplary damages sustained by Customer, an end user or any third party, if said damages result from the negligence or willful misconduct of Vendor or its employees or agents.
8. Each party agrees to defend, indemnify and hold harmless the other, its affiliates, officers, directors, employees and agents, from and against third party claims, liabilities, damages and expenses, including reasonable attorneys' and other professionals' fees, arising out of or relating to the Agreement, and for personal injury or property damage caused by the negligence or willful misconduct of that party or its employees or agents.
9. The Agreement shall be governed by, and construed in accordance with, the laws of the State of Florida.
10. If Customer brings an action arising from a dispute to the Agreement, Customer has the right to name the jurisdiction of its choice and Vendor will consent to such jurisdiction. If Vendor brings an action arising from a dispute to the Agreement, Vendor has the right to name the jurisdiction of its choice and Customer will consent to such jurisdiction.
11. In the event of any litigation arising out of the Agreement, the prevailing party shall be entitled to recover reasonable costs and reasonable attorneys' fees. Reasonable costs and reasonable attorneys' fees shall include any and all attorneys' fees incurred in preparation for trial, at trial, on appeal or in bankruptcy proceedings and shall also include paralegal expenses and all reasonable travel, copying and transmission costs of the attorneys, expert witness fees, the costs of investigation and proof of facts, and the costs of any sales, services, value added or similar tax imposed upon amounts relating to any services or costs described in this sentence.
12. Any provision in the Agreement, which attempts to fix the period of time within which an action arising out of the Agreement may be initiated is void *abinitio*. Any civil action or proceeding shall be commenced within the time prescribed in Chapter 95, Florida Statutes, or, any other Chapter, as applicable.
13. Other: _____

Vendor:

CUSTOMER:

(Print name of Vendor)

(Print name of parish/school)

By: _____
Print Name: _____
Title: _____
Date: _____

By: _____
Print Name: _____
Title: _____
Date: _____



DIOCESE OF VENICE IN FLORIDA

Internal Financial Services

Parish Business Managers that are check signers:

This communication sets forth the minimum requirements necessary for the proper segregation of duties in relation to the employment of a Parish "Business Manager," and that of the Accountant (Bookkeeper).

- To segregate custody and recording functions, only the Accountant (not the Business Manager) should have the authority or access to record transactions in the accounting software.
- Invoices should be approved (initialed) by the Business Manager prior to entry into the accounting software by the Accountant.
- Payables to be paid should be approved by the Business Manager prior to the printing of checks.
- Hours worked should be reviewed and approved by the Business Manager.
- The unopened bank statement should be received, reviewed, dated and initialed by the Business Manager before providing to the Accountant to reconcile the account. The Business Manager should review, approve and initial the completed reconciliation.
- The Business Manager is responsible for financial reporting to the Pastor/Administrator on at least a monthly basis. This reporting should include a balance sheet and income statement. Financial reporting should also be made to the Parish Finance Council at least quarterly, and preferably monthly.

Appendix M

FACTS/Cathonet/RightNetworks Integration

- New integration called “Advanced Accounting” is available in the FACTS/CathoNet system.
- Works with the Tuition 2.0 FACTS system.
- FACTS becomes the Accounts Receivable subsidiary ledger.
- Summary journal entries for activity in FACTS are posted nightly to the QuickBooks data files.
- Completely eliminates duplicate setup and posting
- All families will be entered into FACTS, even one payers.
- All tuition is entered into FACTS at gross tuition.
- Reductions of tuition such as adjustments, discounts, scholarships and payments are recorded in FACTS.
- Standard adjustment codes as well as standard general ledger account codes will facilitate the automatic posting in QuickBooks.

MEMORIAL GARDEN LICENSE AGREEMENT

This LICENSE AGREEMENT is made this ____ day of _____, 20____, by and between
_____ hereafter "PARISH" and _____

address _____ (Phone _____)

hereafter "PURCHASER"

WHEREAS, PURCHASER desires to purchase a license agreement for the interment within said Memorial Garden, and PARISH desires to sell such right to PURCHASER, provided PURCHASER also agrees to the canons, regulations, laws and disciplines of the Roman Catholic Church (determined solely by the Bishop of the Diocese of Venice), and any rules and regulations the PARISH may impose from time to time.

NOW THEREFORE, in consideration of the mutual covenants and conditions in this Agreement and the terms and conditions set forth below, the parties do hereby agree as follows:

1. PURCHASER requests a license agreement within said Memorial Garden for the interment at the PARISH FOR:

(NAME) _____ Date of Birth _____

2. PARISH grants to PURCHASER a license to use the Memorial Garden as described below, subject to the terms of this Agreement, with the sole purpose of interring the cremated remains of the person identified in paragraph 2 above.

CHOOSE ONE:

- a. _____ The cremated remains will be interred in an urn or appropriate vessel which shall be interred in the specific area within the Memorial Garden is identified as follows: _____

- b. _____ The cremated remains shall be interred within the general area of the Memorial Garden identified as follows

3. PURCHASER agrees to pay PARISH the sum of \$ _____
4. In the event of any dispute under the terms and conditions of this Agreement, the parties do agree to mediate such differences. If mediation is unsuccessful, the parties agree to submit the matter to the Diocesan Tribunal for a final determination, whose decision is agreed to be final.

Purchaser

Purchaser

OFFICIAL ACCEPTANCE

The above and foregoing agreement is hereby officially accepted this ____ day of _____, 20____.

By: _____

Title: _____

THE TERMS AND CONDITIONS ON THE REVERSE SIDE ARE AN INTEGRAL PART OF THIS AGREEMENT, AND ARE INCORPORATED HEREIN BY REFERENCE.

IT IS FURTHER AGREED AND UNDERSTOOD

- A. The purchase of the license for interment and subsequent use of same at PARISH shall, at all times, be subject to all the canons, regulations, laws and discipline of the Roman Catholic Church and the Diocese of Venice now in force or hereafter enacted.
- B. It is acknowledged that there are no considerations for the execution of this Agreement except those stated herein; that there have been no promises, representations or commitments except those herein appearing, that this is the entire Agreement between PURCHASER and PARISH and that no amendment to this Agreement shall be binding unless it be reduced to writing and signed by both parties.
- C. PARISH agrees to provide for the perpetual care of the memorial garden.
- D. PURCHASER is obligated to make an appointment with PARISH for a convenient time to arrange for the disposition of the cremated remains within the Memorial Garden. Under no circumstances shall PURCHASER be permitted to use this License Agreement without giving reasonable notice to PARISH in advance.
- E. Interments are not permitted on Saturday evening or Sunday morning, or on certain designated Catholic Holy Days, without the prior permission of PARISH.
- F. PARISH may establish rules and regulations governing the placement of any flowers, plants, flags and other grave decorations. PARISH reserves the right to amend the same from time to time. PURCHASER agrees to abide by any such rules and regulations, as amended, and such reasonably inform all next of kin of these rules and regulations.
- G. PARISH assumes no liability for damages or missing items and reserves the right to enforce any rules and regulations, including the removal of material deemed unsuitable, in the sole discretion of PARISH. Inquiries may be directed to the PARISH office.
- H. PURCHASER acknowledges that once the cremated remains have been interred within the Memorial Garden, PURCHASER, or any next of kin claiming under or through PURCHASER, shall not be entitled to remove the cremated remains. Further, PARISH assumed no responsibility, other than the perpetual care of the Memorial Garden in general, with regard to the placement or scattering of the cremated remains by PURCHASER within the Memorial Garden.
- I. PURCHASER agrees to furnish a change of address to PARISH from time to time in the event PARISH should need to contact PURCHASER, or PURCHASER'S next of kin. PARISH will not be responsible for giving any notice, unless PURCHASER provides updated contact information to PARISH. **PURCHASER shall be deemed to have abandoned all rights under this License Agreement, if PURCHASER fails to provide PARISH with updated contact information, or in the event that twenty-five (25) years have elapsed from the last known communication from PURCHASER.**
- J. PURCHASER may not assign its rights under this License Agreement, without the prior written approval of PARISH. In the event of any assignment, PURCHASER shall continue to remain obligated under the terms of this Agreement, unless specifically released in writing by PARISH.
- K. PARISH reserves the right to transfer and/or remove the cremated remains interred within the Memorial Garden for good cause, the cremated remains within said Memorial Garden. Good cause includes PARISH relocating to a different location, relocating the Memorial Garden to a different site on the campus of PARISH for future improvements, or in the event PARISH should cease to operate, offer or maintain a Memorial Garden. In such event, PARISH, at its cost, shall relocate the cremated remains to a suitable location.
- L. This Agreement is binding upon the PURCHASER, its assigns, heirs, personal representatives, and successors.
- M. **PARISH will not be responsible in the event of any damage or loss to the Memorial Garden as a result of acts of nature, including hurricanes, tornadoes, sink-holes, floods, earthquakes, or a loss attributed to acts of third parties. PURCHASER does hereby release PARISH, the Diocese of Venice, and all Bishops, clergy, employees, and agents from any claims associated with damages relating to loss as a result of this paragraph.**



DIOCESE OF VENICE IN FLORIDA

Internal Financial Services

Fundraiser Best Practices

Fundraising events (bazaars, carnivals, dinners, auctions, etc.) are vital to many parishes and schools. But beyond the administrative burdens associated with planning, organizing, and executing these events, there are often “hidden” risks involved that could, if not addressed, have serious consequences. Proper internal control procedures help prevent, detect, and at least significantly reduce chances of occurrence.

Recommended Procedures to Minimize Risk

- Ensure the Finance Council and fundraising committee understand that all activities must comply with the laws of the State of Florida and are aware of the impact of gaming on an organization’s tax-exempt status <https://www.irs.gov/pub/irs-pdf/p3079.pdf>
- Document cash handling procedures (hereafter “cash” includes checks) and have the Finance Council review for adequacy.
- Keep the Finance Council fully informed on event progress, event challenges and results
- Ensure start-up funds or “seed” money for events is tracked and returned. Checks should not be written to cash for this purpose. They should be made payable to the individual who is custodian for the event, cashed by this individual, utilized at the event, and then separately accounted for, so 100% of start-up funds are re-deposited.
- For bazaars, carnivals, and similar events, utilize tickets rather than accepting cash at event booths to minimize risk for loss of funds.
- Tickets may be sold prior to the event or at the event. Sold, unsold and returned tickets should be tracked.
- Tickets for raffles must contain certain information required by law. In Florida, no purchase or contribution is necessary for a ticket. See <http://www.flsenate.gov/Laws/Statutes/2017/849.0935>
- Generally, it is not a best practice to cash personal checks at these events.
- Two unrelated individuals should be present with cash at all times from collection through deposit.
- Take measures to ensure persons involved in cash handling do not have the ability to remove cash from cash handling areas. Do not permit large purses, backpacks or tote bags into the count room or cash handling area.
- The supply of tamper evident bags should be controlled, distributed and tracked by an individual who is not involved with the cash collection process.
- A count team of at least 3 unrelated individuals should be responsible for counting the funds. (use the same procedures utilized for offertory collection count and deposit)
- Event coordinators should maintain lists of event participants and lists of fundraising expenses supported by invoices and receipts.
- Reconcile the number of tickets sold to the deposit at the bank and agree deposit amounts with count sheets.
- Obtain Certificates of Insurance from service providers. Questions regarding insurance should be sent to Insurance@dioceseofvenice.org

Parent Commitment Form

Family Name: _____

Students Name: _____ Grade: _____

Students Name: _____ Grade: _____

Students Name: _____ Grade: _____

Students Name: _____ Grade: _____

Students Name: _____ Grade: _____

Attendance at **SCHOOL NAME** requires:

1. Support and promotion of our school's mission, goals, discipline methods, and ideals.
2. Tuition payments made on time and according to the tuition agreement. Should any financial difficulties arise during, you agree to contact the principal.
3. Follow and abide the Parent/Student Handbook.
4. Serve a minimum of **XX** volunteer hours per school year.

Volunteer hours not completed or not reported properly will be billed at the rate of **\$XX** per hour. The completed hours must be recorded by **DATE** in order to receive credit for the total hours served.

TUITION AGREEMENT

Tuition RATE: _____ Catholic _____ Non-Catholic _____ Actual Cost

Tuition PAYMENT: _____ Yearly (paid in full by June 20th)
_____ Semi-Annual (paid by June 20th & November 20th)
_____ Monthly June through May

I/we have read and understand the requirements as stated above and agree to comply with these guidelines. I/we understand my child(ren) will not be considered registered until commitment and registration forms are submitted to cover 100% of tuition and fees*. I/We also understand that the actual balance owed will be updated automatically once the tuition assistance is confirmed. For early withdrawals, tuition must be paid from June 1st through the month of withdrawal.

Parent Signature: _____ Print name: _____

Parent Signature: _____ Print name: _____

Date: _____

SCHOOL NAME

VERIFICATION OF PARISH AFFILIATION

DUE: DATE

IF THIS FORM IS NOT RECEIVED THE NON-CATHOLIC RATE WILL BE CHARGED.

Please ask the Pastor of your parish to complete the bottom of this form and return it to:

SCHOOL NAME
MAILING ADDRESS

Parent/Guardian Name_____

Address_____ Home Phone_____

City_____ Zip_____

Student(s) First and last name(s):

_____ Grade in 2017-2018

_____ Grade in 2017-2018

_____ Grade in 2017-2018

_____ Grade in 2017-2018

Parish of Registration_____ Envelope Number_____

Parish of Residency_____

Based on the contribution of time, talent, and treasure, I consider this family to be:

An active Catholic Family_____ A non-active Catholic Family_____

This is not a Catholic family registered in this Parish_____


Comments from the Pastor_____

Pastor's Signature_____ Date_____

Appendix R

Certificate of insurance request form

DIOCESE OF ☐ Orlando ☐ Pensacola-Tallahassee
☐ St. Augustine ☐ Venice

Requested by:			
Contact Name:			
Phone:		Email:	
Named insured : Diocesan entity/Church or school			
Complete name:			
Address:			
City:		Zip Code:	
Email:		Phone:	Fax:
Coverages needed (Only check the applicable options)			
<input type="checkbox"/> GL	<input type="checkbox"/> Property	<input type="checkbox"/> Fidelity	
<input type="checkbox"/> WC	<input type="checkbox"/> Business Property(for Contents/Rental or leasing of equipment including theft)	<input type="checkbox"/> E&O	
<input type="checkbox"/> Auto	<input type="checkbox"/> Builders Risk	<input type="checkbox"/> Other	
Certificate Holder : entity asking for the insurance			
Complete name:			
Address:			
City:		Zip Code:	
Email:		Phone:	Fax:
Special interest: (Please attach a copy of one of the following if available: insurance requirement, contract agreement, lease contract)			
<input type="checkbox"/>	Proof of Insurance		
<input type="checkbox"/>	Additional Insured (if you are required by agreement)		
<input type="checkbox"/>	Waiver of Subrogation		
<input type="checkbox"/>	Loss Payee (if you are required by agreement)		
<input type="checkbox"/>	Other		
Remarks: Please provide any details describing the purpose of this certificate (E.g. value of equipment, serial number, event type and date(s), contract number, etc.)			
Delivery distribution:			
	U.S. Postal Service	Email address	Fax No.
Named insured:	<input type="checkbox"/>		
Certificate holder:	<input type="checkbox"/>		
Other:_____	<input type="checkbox"/>		
Other:_____	<input type="checkbox"/>		
 Please forward completed request form to: Arthur J. Gallagher RMS, Inc.(Miami) Via email: 1) miami.bsd.Diocese_Request@ajg.com Or 2) via fax: 305-716-3293 Processing time, please check: _____ Standard 48 hours upon receipt _____ Rush (if event will occur in less than 24 hrs.) If you may have any questions, please contact: Religious Team at 305-592-6080 Or 1-800-488-3003			

INSTRUCTIONS FOR REQUESTING PROOF OF INSURANCE

(When Diocesan Location needs to provide a certificate)

1. To obtain a certificate of insurance you must complete the following "Certificate of Insurance request form" and email or fax to the noted address on the form.
2. For any certificate that will required special wording (additional insured, waiver of subrogation, etc.) you must submit a copy of the contract or insurance requirements along with the completed certificate of insurance request form.
3. Please include your contact information if we should need any clarifications.
4. If you are utilizing any of the services listed below you should request a proof certificate of insurance From the vendor providing:

<ul style="list-style-type: none"> ✓ Caterer ✓ Bars ✓ Taverns ✓ Restaurant ✓ Pub ✓ Barbeque(BBQ) ✓ Liquor being served/sold ✓ DJ's ✓ Concerts ✓ Musicians 	<ul style="list-style-type: none"> ✓ Carnivals ✓ Amusement ✓ Entertainment ✓ Mechanical Games ✓ Rides ✓ Bounce Houses ✓ Trampolines ✓ Inflatables ✓ Festival ✓ Fireworks ✓ Fire(related) ✓ Parade ✓ Float(s) 	<ul style="list-style-type: none"> ✓ Hotel ✓ Motel ✓ Resorts ✓ Horses ✓ Animals (any) ✓ Piers ✓ Beach(es)
<ul style="list-style-type: none"> ✓ Knights of Columbus ✓ Boy Scouts ✓ Girl Scouts 	<ul style="list-style-type: none"> ✓ Tennis ✓ Hunting ✓ Fishing ✓ Water Events ✓ Boating ✓ Skiing ✓ Hot air balloons ✓ Equestrian ✓ Golf ✓ Sport Teams 	<ul style="list-style-type: none"> ✓ Cleaning Services ✓ Lifts ✓ Contractors ✓ Vendors ✓ Roofers

DIOCESE OF VENICE
NON-EXCLUSIVE SPACE USAGE AGREEMENT AND LICENSE

This License Agreement (hereinafter the "Agreement") is made this _____ day of _____, _____, between Frank J. Dewane as Bishop of the Diocese of Venice, his successors in office, a corporation sole, (hereinafter the "Licensor") and _____ (hereinafter the "Licensee").

Licensor hereby licenses to licensee, on a non-exclusive basis, the use of the facilities identified below on the campus of _____, (hereinafter referred to as "The Premises") located at and known as _____, Florida, more particularly described to include the following:

_____.

1. **TERM.** Licensor licenses the use of the Premises to Licensee for the following dates and times:

_____.

2. **USAGE FEES/DEPOSIT.** Licensee shall owe Licensor a fee of \$ _____ for use of the Premises. Licensee's use of the Premises shall not constitute a tenancy of any kind, and this Agreement is not a lease. Licensee shall pay Licensor the total non-refundable deposit fee in the amount of \$ _____ by _____ for the use of Premises. The deposit can only be refunded for extraordinary circumstances and as authorized by the Pastor after the signed and dated written contract has been received. The rental is not assured until both the contract and deposit have been received. The balance of \$ _____ is due in full by _____. Failure to pay on the due date, will allow the Premises to be available to other licensees. In the event of cancellation, licensee must submit written notice to Licensor, one month before the event date, otherwise the full balance is due the Licensor.

3. **USE OF PREMISES.**

a. During the term of this Agreement, the Licensee shall have the non-exclusive use of the Premises for the following purpose(s): _____

beginning _____ and ending _____. Licensee agrees to restrict its use to such purposes, and not to use, or permit the use of, the Premises for any other purpose without first obtaining the consent of the Licensor.

b. The licensee covenants and agrees:

(i.) **Rules and Regulations.** To abide by and conform to all rules and regulations from time to time adopted or prescribed by the Licensor, for the governance and management of Premises, including the conditions of use attached hereto and incorporated by reference herein.

(ii.) **Alcoholic beverages.** To not cause or allow alcoholic beverages of any kind to be sold, given away, or used upon Premises except after obtaining the express written consent of Licensor. In such event, Licensee shall possess the necessary liquor license and permit.

(iii.) **Damage to Premises.** (a.) To assume full responsibility for the character, acts, and conduct of persons admitted to Premises including damage to any portion of the Premises or any equipment therein; (b.) To not injure, nor mar, nor in any manner deface said Premises or any equipment contained therein; (c.) That if said premises or any portion of said building or any equipment contained therein during the term of this license shall be damaged by the act, default or negligence of Licensee, or of the Licensee's guests or of any person admitted to said premises by Licensee, Licensee shall cause the premises and/or equipment to be returned to their condition as existed upon the execution hereof. The

Licensee hereby assumes full responsibility for the character, acts and conduct of all persons admitted to said premises or to any portion of said by or with the consent of Licensee or any person acting for or on behalf of said Licensee.

(iv.) **Termination.** Licensee will vacate Premises within one (1) hour including the event time and Licensee needs to pick up excess waste on tables, etc. Event time is for a total of _____ (____) hours. Should the Licensee's event extend beyond the number of hours, all overtime charges at the rate of \$ _____/hour may be applied against and deducted from the security deposit held by Licensor.

4. **PARKING.** Licensor shall provide at least _____ () parking spaces to the Licensee for the term of this Agreement.

5. **ORDINANCES, STATUTES AND PERMITS.** Licensee shall comply with all statutes, ordinances and requirements of all municipal, state and federal authorities now in force, or which may hereinafter be in force, pertaining to the Premises, occasioned by or affecting the use thereof by Licensee. Licensee shall be solely responsible to procure any and all permits necessary for Licensees use, and to pay any and all taxes, fees and assessments levied or assessed on the assets, business or property of the licensee pertaining in any way to the use of the property by Licensee.

6. **ASSIGNMENT AND SUBLICENSING.** Licensee shall not assign this Agreement or sublicense any portion of the Premises.

7. **ENTRY AND INSPECTION.** Licensee's use of the Premises is non-exclusive, and Licensor may enter at any time and for any purpose while Licensee is utilizing the Premises or at any other time.

8. **NUISANCE.** Licensee shall not use the Premises for any unlawful purpose or in any way which will constitute a nuisance or interfere with Licensor's use of the Premises.

9. **LIABILITY/INDEMNIFICATION OF THE LICENSOR.** It is expressly understood and agreed by and between the parties hereto that in no case shall the said Licensor be liable to the said Licensee, or any other person or persons, and Licensee assumes all risk for any injury, loss and/or damage to any person or property on the Premises or by virtue of any act, error, or omission of Licensee, whether the same is caused by or results from the carelessness, negligence, or improper conduct of the Licensee, its invitees, guests, employees or any person admitted to the premises by a Licensee. Licensee agrees to indemnify and hold Licensor harmless from all losses, damages, claims, actions and causes of action, expenses, including reasonable attorney fees incurred by Licensor in advance of or during the course of any litigations, appeal, bankruptcy or other proceeding, caused by or arising from, or in any way connected with this Agreement.

10. **INDEPENDENCE OF LICENSEE.** It is expressly understood and agreed by and between the parties hereto that Licensee is not owned, operated, sponsored, affiliated, or otherwise under the direction or control of Licensor. Licensor has no authority or control over any aspect of Licensee's operations, except as provided in this Agreement. Licensee is an entity entirely independent of Licensor related only by the independent contractual terms of this Agreement.

11. **WARRANTIES BY THE LICENSOR.** It is further expressly understood and agreed by and between the parties hereto that this Agreement does not contain or embody and shall not be construed to contain or embody any implied covenant, warranty or agreement on the part of the Licensor, and there are no verbal agreements whatever between the Licensor and Licensee, and no agreements nor covenants exist between them except those representations, warranties and agreements expressed in writing in this instrument.

12. **INSURANCE.** The Licensee, at its cost, shall provide liability coverage in the amount of One Million and No Cents (\$1,000,000.00) Dollars per occurrence, and Three Million and No Cents (\$3,000,000.00) Dollars in the aggregate.

(rev. Aug-2018)

Appendix T

All insurance shall be placed with companies admitted doing business in the State of Florida or which shall have an AM Best rating of at least an "A". The Licensor must be a certificate holder on any policy of insurance purchased by the Licensee in compliance with this Agreement, and it is entitled to receive a copy of any policies of insurance within thirty (30) days of the effective date of the policy. The Licensee shall obtain the insurer's agreement to give not less than thirty (30) days advanced notice to the Licensor before cancellation, expiration or alteration of any policy of insurance. The Licensee agrees to maintain such policies of insurance during the term of this Agreement, and any failure to do so will constitute a breach of the terms of the Agreement. Licensor shall be named as an additional insured and said policy will be primary over any other collectible insurance for any liability arising out of claims in connection with this Agreement.

13. INSPECTION; PREMISES "AS IS". Licensee acknowledges having inspected the Premises and finds the same is acceptable and suitable to Licensee's use. Licensee accepts any and all risks of using the Premises and Licensor shall have no responsibility for any use by Licensee or Licensee's agents, employees, or invitees. Licensee shall bear any and all risk associated with any equipment, materials, or other items of personal property kept on site. Licensor shall have absolutely no responsibility for any personal property. **LICENSOR MAKES NO WARRANTY OF ANY KIND WITH RESPECT TO THE LICENSE GRANTED BY THIS AGREEMENT AND LICENSEE WAIVES ANY WARRANTIES IMPLIED BY LAW, ACCEPTING THE PREMISES "AS IS".**

14. SAFE ENVIRONMENT. Licensee acknowledges and agrees that Licensor is committed to providing for the safety and well-being of its youth, its elderly and aged, and its disabled. Licensee represents and warrants that all persons affiliated or associated with the Licensee who have access to the Premises by virtue of this Agreement, shall comply with the Policy of the Diocese of Venice for the Protection of Children and Vulnerable Adults (as amended), which requires anyone entrusted with the care or supervision of minors or vulnerable adults to have the necessary background investigations conducted by the Diocese to ensure such compliance and the such person(s) shall also complete the Diocesan Safe Environment Program training (child safety) course prior to gaining access to the Premises.

15. SMOKING PROHIBITED. The Premises is a smoke-free building. No smoking by Licensee or their guests will be allowed in the building. Smoking areas are located outside entrances to the building. If applicable, any entertainer may use no artificial smoke as fire alarm is in operation.

16. SECURITY. Licensee may be required to have at least one (1) or more law enforcement officers in uniform on duty during the event, or the number which may be necessary to maintain adequate security and crowd control. The number of law enforcement officers will be determined by the Licensor. Licensee will pay the cost per hour per officer of the current departmental rate. The Licensor will be responsible for arranging for law enforcement officers to be present for event. The parties agree that _____ officer(s) are to be present during the event. A copy of any Security Agreement for law enforcement officers shall be sent a minimum of 2 weeks in advance to the Risk and Insurance Manager for the Diocese, at: insurance@dioceseofvenice.org.

17. REPRESENTATIVE. The Licensee, and/or its agent(s), shall contact the Licensor's representative, namely: _____ whose phone number is: _____ in the event of any issues regarding Licensee's use of the Premises. Licensee acknowledges and agrees that such use is on a non-exclusive basis and the parties will cooperate during the term of this License Agreement

18. DEFAULT. If Licensee fails to abide by and perform all covenants, stipulations and conditions of this Agreement, Licensor may, at its option, immediately terminate and end this Agreement and the license hereby granted, and all rights and interest of the Licensee thereunder forthwith.

19. **EXPIRATION.** At the expiration or termination of this Agreement, as herein provided, the Licensee will, within 24 hours, remove any of Licensee's property located at the Premises. Additionally, Licensee shall surrender Premises in the same condition as when it took possession.

20. **NOTICES.** Any notice which either party may or is required to give, shall be given in writing and shall be given by mailing the same, postage prepaid, to Licensee at the address shown below or Licensors at the address shown below, or at such other places as may be designated by the parties from time to time.

Licensee:

Licensors:

21. **GOVERNING LAW AND VENUE.** Agreement shall be governed by the laws of the State of Florida and venue for the enforcement of this agreement shall be in the County where the Premises are located.

22. **SEVERABILITY AND ENFORCEABILITY.** The terms of this Agreement are severable, and in the event that any specific term herein is determined to be unenforceable the remainder of the Agreement shall remain in full force and effect.

23. **ENTIRE AGREEMENT.** The foregoing constitutes the entire Agreement between the parties and may be modified only by a writing signed by both parties.

24. **TERMINATION.** Licensors reserves the right to cancel this Agreement at any time without cause upon thirty (30) days advanced notice or immediately if for cause as determined by Licensors in its sole discretion.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and seals the day and year first above written.

WITNESSES:

Licensors:

By: _____
Title: Pastor

Licensee:

By: _____
Title:



Arthur J. Gallagher & Co.

Certificate of Liability Instructions

when the Diocese receives a certificate of insurance from a vendor

ACORD **CERTIFICATE OF LIABILITY INSURANCE** 1 DATE MM/DD/YYYY

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME	FAX
	PHONE (A/C, H/L, Etc.)	JAC. No.
INSURED	ADDRESS	
	INSURER A	INSURER B
	INSURER C	INSURER D
	INSURER E	INSURER F

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

TYPE OF INSURANCE	POLICY NUMBER	POLICY EFF. DATE	POLICY EXPI. DATE	LIMITS
GENERAL LIABILITY				
COMMERCIAL GENERAL LIABILITY				
CLAIMS MADE				
GEN. AGGREGATE LIMIT APPLICABLE PER POLICY				
AUTOMOBILE LIABILITY				
ANY AUTO				
ALL OWNED AUTOS				
HIRED AUTOS				
UMBRELLA LIAB.				
EXCESS LIAB.				
WORKERS COMPENSATION AND EMPLOYERS' LIABILITY				
ANY PROPRIETARY/WORKER'S COMPENSATION EXCLUDED				
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 121, Additional Remarks to Schedule, if more space is required)				

CERTIFICATE HOLDER **CANCELLATION**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

ACORD 25 (2010/05) The ACORD name and logo are registered marks of ACORD. © 1988-2010 ACORD CORPORATION. All rights reserved.

1. Date should be current
2. Insurance broker name and address
3. Tenant, vendor or contractor name and address
4. Insurance carriers who insure the policies (A.M. Best Rating www.ambest.com)* recommended Rating at Least A+ VIII
5. Covers third-party claims (bodily injury, property damage, wrongful eviction, construction defect)
 - Tenants need this coverage; they are responsible for what happens in their space.
 - Contractors/vendors need to protect you from claims from their work.
6. Ok for single location tenants and consultants.
7. Per project box should be checked 12 for contractors and vendors who perform work, so that claims/losses from other projects won't impact limits available to you.
8. Per location box should be checked for tenants with multiple locations (e.g. Starbucks, banks), so that losses from other locations do not impact limits available to you.
9. Check to show you are additional insured.
10. Occur should be checked.
11. Amount the policy will pay for any one event/claim, should be at least \$1,000,000.
12. Maximum amount this policy will pay (regardless of the number of claims), should be at least \$1,000,000.
13. Maximum amount the policy will pay for products and completed operations (a specific dollar amount should always be listed for contractors), should be at least \$1,000,000.
14. At the very minimum, one of these boxes should be checked.
15. Either umbrella or excess liability is okay.
 - Increases limits of general liability, auto and employers liability
16. Maximum amount the policy will pay for any one claim (increases each occurrence limit of general liability, auto and employers liability)

Appendix U

*Must be A-VIII or better rating.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	NAME	POLICY
	ADDRESS	DATE
INSURED	INSURER A	INSURER B
	INSURER C	INSURER D
	INSURER E	INSURER F
	INSURER G	INSURER H
	INSURER I	INSURER J

CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

POLICY	TYPE OF INSURANCE	DATE SUBMITTED	POLICY NUMBER	POLICY EFF. DATE	POLICY EXP. DATE	LIMITS
1	GENERAL LIABILITY					
2	COMMERCIAL GENERAL LIABILITY					
3	CLUBS MADE					
4	CIVIL LIABILITY (LIMIT APPLIES PER POLICY)					
5	AUTOMOBILE LIABILITY					
6	ANY AUTO					
7	ALL OWNED AUTOS					
8	HIRED AUTOS					
9	UMBRELLA LIAB					
10	EXCESS LIAB					
11	WORKERS COMPENSATION AND EMPLOYERS LIABILITY					
12	ANY PROPERTY PARTNERSHIP OR OTHER BUSINESS					
13	PROPERTY DAMAGE					
14	THEFT					
15	AGGREGATE					
16	EA. ACCIDENT					
17	EA. DISEASE					
18	EA. EMPLOYMENT					
19	EA. DISEASE					
20	EA. EMPLOYMENT					
21	EA. DISEASE					
22	EA. EMPLOYMENT					
23	EA. DISEASE					
24	EA. EMPLOYMENT					
25	EA. DISEASE					
26	EA. EMPLOYMENT					
27	EA. DISEASE					
28	EA. EMPLOYMENT					
29	EA. DISEASE					
30	EA. EMPLOYMENT					

DESCRIPTION OF OPERATIONS: LOCATIONS: VEHICLES (Also on ACORD 101, Additional Remarks to Schedule, if more space is required)

CERTIFICATE HOLDER

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

ACORD 25 (2010/05)

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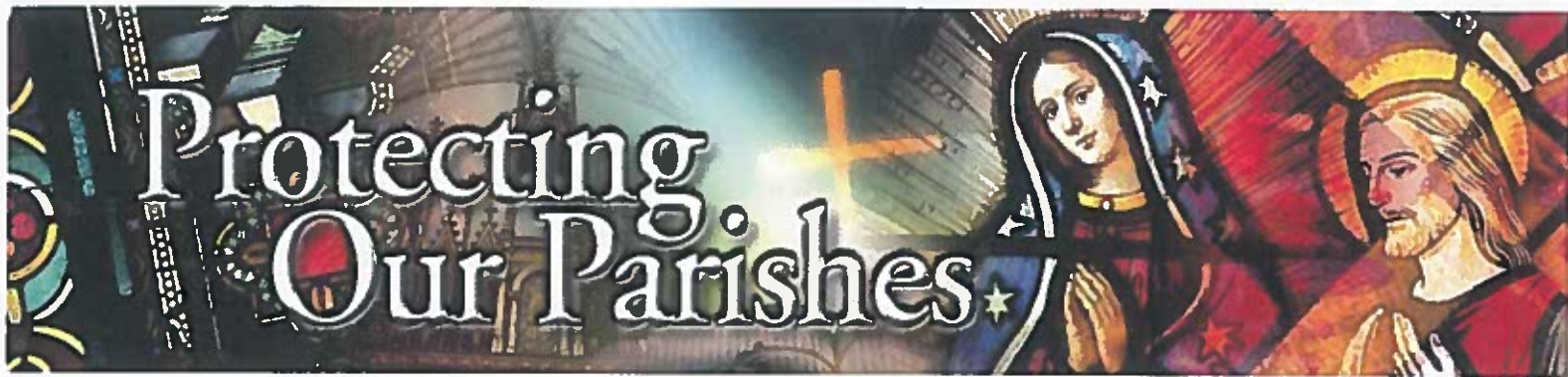
17. Maximum amount the policy will pay regardless of the number of claims (increases aggregate limit of general liability, auto and employers liability)
18. Check to show their workers compensation carrier cannot look to your general liability policy to pay claims
19. Always should be checked (Except in WA, WY, OH, ND)
20. Each limit should be listed
21. Other coverages required by the contract may be evidenced here (liquor, liability, environmental, professional liability)
22. Description of job, contract number, or tenant space
 - The following should be evidenced
 - » Primary and noncontributory (this means their insurance comes first and yours is excess)
 - » Additional Insured (contractors & Vendors should attach a copy of the endorsement)*
 - » Waiver of Subrogation should be evidenced
 - The additional insured endorsement may state "Additional Insured by written contract" and not list all entities. As long as you have a contract in force this is acceptable. For contractors performing work the additional insured endorsement should provide coverage for on-going and completed operations
23. Diocese of Venice, Bishop and Diocesan location (church and or school)
24. Be sure to check dates of coverage. Policy should be in force.
25. This limit is typically listed as "Included" or \$1,000,000

Appendix U

Edited 3/14/2017

Vendor page 2 of 2

- Companies such as lawn maintenance, exterminator service, janitorial service, etc., working on Diocesan property must provide insurance certificates showing current insurance coverage for General Liability and Workers' Compensation, prior to commencing work. The Pastor, principal or Administrator is responsible for obtaining the first certificate and renewals thereof.
- Limits of at least \$1,000,000 should be required. Higher limits may be needed in certain cases. Contact your Chancery office (Pastoral center) when in doubt.
- If any Diocesan property is rented or provided to others for gatherings, the individual organization will be required to provide a certificate of insurance naming the Entity, the Diocese of Venice and the Bishop as "ADDITIONAL INSURED."



Q&A Regarding Certificates of Insurance

Q: What is a Certificate of Insurance?

- A Certificate of Insurance is a document issued by an insurance company or broker that verifies insurance is in place, including specifics such as limits and effective dates.
- A Certificate of Insurance should be required from any contractor performing a service on your premises or any outside user of the church facilities.

Q: Why do we need it? Doesn't the diocese insurance program cover everything that occurs on our premises?

- The Archdiocese/Diocese may be held liable or have to defend a lawsuit for negligent acts of an outside user or contractor at your facility, even though the church had no participation in the negligent act. Settlement of a loss caused by the contractor or third party user should be the responsibility of that contractor or group's insurance carrier.

Q: When should you obtain a Certificate of Insurance? A CERTIFICATE SHOULD ALWAYS BE OBTAINED:

- From any contractor or vendor performing a service or working on church property.
- Whenever an outside group, vendor, individual, or any third party uses church property, facilities, or premises. For Example: Sports teams, men/women outside organizations, wedding receptions, reunions, etc.

Q: What things should you look for in a Certificate of Insurance?

- Policy period is current and covers the time frame of the activity.
- General liability minimum limits of no less than \$1,000,000.
- The church's name and address must be specifically listed as an "Additional Insured."
- The certificate should contain the wording "The Archdiocese/Diocese and the Archbishop/Bishop are named as additional insureds."



Q: How do you differentiate between a Third Party and a Church Organization or Sponsored Event? Some questions to consider include:

- Does the church sponsor or have full control over the group or function?
- Is the function open to all church members?
- Does any money, costs, or fees flow through the church account?
- Is the purpose of the function related to a ministry of the church?

Q: Why should the church request additional insured status?

- When a church has "Additional Insured" status, the insurance policy of the third party must defend the church against claims that resulted from their activities on the church's property.
- It is **NOT** acceptable to be named as a "Certificate Holder" only.
- It is important to inform the third party of this requirement in advance as they may need to get approval from their insurance carrier.
- We also recommend an Indemnification and Hold Harmless Agreement be requested as a precautionary measure to provide additional contractual language to protect the church. Please contact your diocese or our broker for further information.

Appendix U

The information contained in this document was obtained from sources that to the best of the writer's knowledge are authentic and reliable. Arthur J. Gallagher & Co. makes no guarantee of results, and assumes no liability in connection with either the information herein contained, or the safety suggestions herein made. Moreover, it cannot be assumed that every acceptable safety procedure is contained herein, or that abnormal or unusual circumstances may not warrant or require further or additional procedures.



Arthur J. Gallagher Risk Management Services, Inc.

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Authorization for Automatic Payments - Sample

Via Electronic Funds Transfer (EFT)

The Pastor/Administrator authorizes the Business Manager/Accountant to pay the Vendor listed below using an Electronic Funds Transfer.

Please complete the following:

Vendor to be paid via Electronic Funds Transfer

Vendor Name:
Vendor Address:
Vendor Account number:

Payment Information

Invoice number:
Date of Invoice:
Amount to be paid:

Pastor/Administrator Information & Authorization

Pastor/Administrator Name:
Authorized signature:
Date: