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Introduction

Within the church the term “temporal goods” is generally used when referring to its real property, personal property, and other possessions which is also referred to as church “patrimony.” Webster defines the term “temporal” as pertaining to time; of the present life or of this world. “No society can function without the means sufficient to attain its purposes and goals. Although the Church’s ultimate purpose transcends both this material world and history, still it is very much part of them. Personnel and resources are necessary for the gospel to be proclaimed and the sacraments to be celebrated. Among these resources are possessions, including income and often property, and the freedom to employ these properly for the purposes of the Church.” Canon 1254.2 of the Code of Canon Law clarifies a principle guiding the acquisition and use of temporal goods in the Church—to perform the works of the sacred apostolate and to order divine worship. The source for this canon is the Vatican II document, Presbyterorum Ordinis #17, which further explains that temporal goods (money, property, buildings, etc.) are acquired and used in order to carry out the mission of the Church, such as promoting Christian life, fostering Christian doctrine and teaching, and celebrating the sacraments.

Canon 1284 states that all administrators are to perform their duties with the diligence of a “good householder.” At the request of Most Rev. Donald W. Trautman, Episcopal Moderator of the Diocesan Fiscal Management Conference (DFMC), the United States Catholic Conference (USCC) Accounting Practices Committee (APC) created the document Diocesan Internal Controls: A Framework which was unanimously approved by the Board of the DFMC, by the National Conference of Catholic Bishops (NCCB) USCC Committee on Budget and Finance, and by the USCC Administrative Board. Arthur Anderson & Co., KPMG Peat Marwick, LLP, and Coopers & Lybrand, LLP were several firms that served as advisors.

Shaded areas of this manual indicate Diocesan staff assistance is needed.
April 2005

To the Clergy and Administrators of Diocesan Institutions:

As you know, the Temporalities Manual was issued in the year 2000 and has been a valuable resource in the fiscal ministry of the church in Southeast Texas.

After five years of working with and implementing the issues addressed in the manual, the time has come for a revised second edition. Many of the improvements come from your suggestions and practical experience, which I very much appreciate.

A total of 15 workshops have been held since the fall of 2000 and a total of 339 persons have been oriented to the information contained in the manual. Education and communication are the keys to promoting professional practice in fiscal ministry. Thank you for your commitment and the time you have dedicated to the efficient administration of the church. I am also grateful to those who serve on finance councils, who volunteer many hours of professional service implementing and evaluating compliance with all diocesan fiscal policies, and who assist the pastor/principal/director in meeting these obligations.

Many times it seems that those involved in fiscal ministry of the church are far removed from the mission. However, nothing could be farther from the truth. For without the work behind the scene, not much would be accomplished. It is true even in the Acts of the Apostles that preparation and planning was necessary for the Gospel to be shared and lived.

I wish to call your attention to a few of the more important changes in the manual:

- Building and Construction policies were updated by Msgr. Richard DeStefano several years ago and are now contained in the manual
- Information about naming buildings, about historic designations on buildings has been added
- The termination policy adopted December 2002 has been added
- Modifications to the authorized signors on bank accounts has been included
- A provision for the utilization of credit cards has been added
- The entire risk management section has been updated to reflect the move to the self-insured program
- The Rental Agreement has been replaced with a License Agreement when non church sponsored events are held on church property
- Non-sponsored insurance plan has been included and is now available
- The fleet policy also adopted December 2002 has been added
- Youth registration, permission, medical and field trip forms have been included and are also available in Spanish
- The budget process for schools has been included
- The new chart of accounts has been included
- A grant process has been added and fund raising process included
- A section for seminarians has been included
• An updated record retention policy has been included
• A tuition assistance application has been included

These are some of the more important changes; other changes reflect updates that have occurred over the past five years.

In particular, I call your attention to the procedures for handling of the offertory. While each of the sections contained in the manual are of importance, one of the more serious and most vulnerable functions of the church is the handling of the offertory. I am asking each of you to review the procedures currently in existence, and make sure your parish and mission is in compliance with this section of the manual. Funds collected must be deposited intact (no exceptions) to the official operating account of the parish. Do not allow the funds to be in the possession of only one person unless they have been sealed in a tamper resistant bag. Make sure the bags are only opened in the presence of the official count team and that the teams are rotated.

We must treat the sacrificial offerings of the faithful with reverence and respect.

Other items of concern are:
1. offerings given by the faithful for a certain purpose can be applied only for that same purpose
2. no signature stamps should be used
3. checks are not to be pre-signed
4. bank statements are to be remitted to the CPA firm unopened
5. petty cash is to only be replenished by a parish check
6. manual checks should be kept to a minimum
7. credit card usage must be carefully monitored
8. job descriptions are not superfluous, but are key to communicating expectations and eliminate misunderstandings.

It has been said that those in fiscal ministry are the stewards of the stewards. I believe that to be true and want to recognize the efforts you make in assisting the church in reaching its mission.

The second revised edition is effective July 1, 2005 and supersedes the original version. The second revised edition is available on the diocesan website (www.dioceseofbmt.org) under the general tab in the “documentation” section.

I believe that all things work together for the good. Thank you for working together with me for the good of the Church of Southeast Texas.

Sincerely in Christ,

Most Rev. Curtis J. Guillory, S.V.D., D.D.
Bishop of Beaumont
Foreword

Basically, the material contained in this document has two major aims:

1. To safeguard assets, both physical and monetary (e.g., cash, investments, and property),
2. To ensure that the accounting records are accurate and complete

Use of the information contained in this document promotes better accountability and keeps errors to a minimum. Internal controls provide a system of checks and balances. These policies provide a planned and systematic way of doing business, which results in accurate and understandable data and reports. These policies will also provide consistency and should not change with the appointment of each new administrator (pastor, principal, director, etc).

The internal controls in this document have been designed for the following business cycles:

- Financial Planning and Control
- Cash Management (including revenue cycle)
- Payroll
- Purchasing
- Risk Management

Finance Councils (Appendix A) are key to ensuring that internal controls are adequate and should work with the pastors/principals/directors in their implementation
Chapter 1
Basic Elements of Internal Control

Internal control is a process, effected by an entity’s board of directors, management, and other personnel, designed to provide a reasonable assurance regarding the achievement of objectives in the following categories:

- Effectiveness and efficiency of operations
- Reliability of financial reporting
- Compliance with applicable laws and regulations

Fundamentally, internal control deals with the safeguarding of assets, both physical and monetary.

The four basic concepts underlying the definition are as follows:

1. Internal control is a process. It is a means to an end, not an end itself.
2. Internal control is effected by people. It is not merely policy manuals and forms, but people at every level of an organization.
3. Internal control can be expected to provide only reasonable assurance, not absolute assurance, to an entity’s management and board.
4. Internal control is geared to the achievement of objectives in separate but overlapping categories.

The internal control process is divided into five elements as follows:

**Control Environment.** The core of any business is its people—their individual attributes, including integrity, ethical values, and competence—and the environment in which they operate. Some examples include:

- Clear lines of authority and accountability that emphasize the importance of internal controls
- A documented code of conduct/ethical standards
- A formal budget process and prompt variance analysis
- A plan to attract and retain competent personnel
- An effective audit committee and internal audit functions

**Risk Assessment.** The entity must be aware of—and deal with—the risks it faces. It must set objectives, integrated with all activities so that the organization is operating in concert. It also must establish mechanisms to identify, analyze, and manage the related risks. Some examples include:

- Clear objectives regarding operating, financial reporting, and law compliance functions
- An entity-wide review to assess and evaluate risk
**Control Activities.** Control policies and procedures must be established to ensure that management’s responses to risks are effectively carried out. Some examples include:

- Segregation of duties: collection of cash; contributions counted by three or more people
- Independent counting and/or confirmation of investments
- Controlled access to electronic data processing operations and adequate backup (disaster recovery) in place

**Information and Communication.** Information and communication systems surround all of these activities. They enable people to capture and share the information needed to conduct, manage, and control operations. Some examples include:

- Management support for developing and maintaining effective financial management information systems
- The sharing of information on emerging risk issues with other dioceses
- Channels of communication for employees and church workers to report suspected irregularities or illegal acts

**Monitoring.** The entire process must be monitored, and modifications must be made as necessary. In this way, the system can react dynamically, changing as conditions warrant. Some examples include:

- Regular receipt—and prompt acting on—reports of problems in internal controls (from external/internal auditors, etc.)
- Prompt follow-up on unusual variances from budget
- Periodic comparison of physical inventories of salable items (textbooks, cemetery lots, etc.) and permanent assets (sacred vessels, historical treasures, office equipment) to accounting records and the reconciliation of differences

To ensure expectations are realistic, it is necessary to focus on what internal control is NOT. Inherent limitations of any internal control system include the following:

- Mistakes and human errors in applying the established policies and procedures
- Circumvention of controls by collusion of two or more people (e.g., an employee and a vendor)
- Intentional disregard of controls (e.g., management override, falsifying documents, forgery, etc.)

Even the best system can be defeated—innocently or intentionally. However, one can expect that a good system of controls will provide the parish/school/entity and its leadership with “reasonable assurance” that its control objectives are attained. It is important to be able to demonstrate that an entity made reasonable prudent efforts to achieve its internal control objectives, rather than complacently “assumed” or “trusted” that the objectives would be achieved by “good people.”
A final limitation of internal control that must be considered is cost. Common sense dictates that controls should not cost more than their potential benefit. Balancing this cost-benefit equation frequently involves considerable judgement, especially in placing a value on such benefits as the avoidance of scandalous publicity or the efficient handling of contributions and donor relations. Nonetheless, stewardship over assets and the spiritual mission of the diocese should recognize that the value of any control benefit exceeds the costs of related control implementation efforts.

To be effective, internal control policies and procedures must be properly followed by all personnel, regardless of responsibility level. People, not policies, determine whether a system will function properly. People at different levels have different backgrounds, technical skills, needs, and priorities. Therefore, it is important that they be properly trained in their responsibilities and limits of authority.

Just about everyone has some responsibility for internal control. Everyone also has an expressed or implied responsibility to report a breakdown in internal control. Personnel must always believe they can report a problem to a responsible member of management, where the ultimate responsibility for the internal control system lies.

I. Honest and Capable Employees

Recent frauds perpetrated on dioceses/parishes/schools/entities have been committed by employees having a great deal of trust. Certainly, any system is critically dependent upon the people who use it. If the people are dishonest or incompetent, even the finest system will not function properly. Honest and capable employees can and do function effectively even in situations where other elements of internal control are lacking. The following controls will help in promoting employee honesty and apply to volunteers as well as paid employees:

(A) Annual vacations should be required (at least one week of which must be taken consecutively) of employees to help ensure that any fraud requiring their constant attention would be discovered during their absence. This requires cross training to ensure work continues during such absences.

(B) If possible, when individuals have spent a substantial amount of time at one level of the funds handling process, these individuals should be transferred to other positions to allow for cross training. Shortly after transfers, take note of any pronounced changes in cash flow that may indicate the improper handling of funds.

(C) Educate personnel on the conflict-of-interest policy (included in the Ethical and Responsible Conduct Policy) to prevent potential abuse.
(D) Know your personnel. Watch for signs that an employee is spending more than his/her salary would seem to allow.

(E) Investigate all employees adequately according to Diocesan Policy before their employment as part of the hiring process.

Persons keeping the books must understand basic accounting principles, including double-entry bookkeeping.

**II. Delegation and Separation of Duties**

Employees must know what their job duties are and what others are responsible for. Establish an organization chart for defining responsibility lines. Job descriptions are to be used to further explain proper delegation.

Keeping in mind that controls should not cost more than their potential benefit, no one person should handle an entire transaction from beginning to end. For example, if one person ordered supplies, received the supplies, wrote a check for payment, and then reconciled the checking account, there is no way to determine if funds or property were being properly handled. As a general rule, any addition of persons to the transaction process will strengthen internal controls and help prevent loss, but additional staff should not be added merely to achieve this goal. Frequently, duties can be reassigned to accomplish many duties requiring segregation without requiring additional personnel.

Other examples of transactions, which should be segregated, include:

- Handling cash receipts and recording cash receipts,
- Authorizing payment of wages and preparing payrolls,
- Authorizing expenditures, verifying invoices and preparing checks in payment of invoices,
- Preparing checks and signing checks,
- Counting the collection and recording the deposit in the records or posting to the individual donors’ accounts.

**III. Procedures for the Processing of Transactions**

**Transactions**

All transactions must be authorized. It is imperative that the day-to-day operating authority be delegated to the appropriate manager(s) with specific guidelines to follow (e.g., the maximum amount of a disbursement to be approved).

Expenditures in excess of $15,000 constitute an act of extraordinary administration, which requires permission of the Bishop. Pastors/principals/directors should consult their...
finance councils before requesting permission from the Bishop (See Appendix A-Exhibit A-a).

## Real Estate
Under the laws of the State of Texas, title to all property, both real and personal, belonging to the church of Southeast Texas, is vested in the Bishop of the Diocese of Beaumont as corporation sole. Therefore, all real property transactions must be conducted by the Department of Financial Services. The Bishop must approve and sign all real estate transactions. This includes all contracts and deeds for the purchase, sale or lease of parish/school/entity property. The Diocese/parish/school/entity is responsible for taxes on property belonging to its juridic person which is not exempt.

Unless the diocese/parish/school/entity has an obvious future need, or immediate use for donated land, the donor must have a prearranged sale of the land to a third party, and the sale must occur immediately upon transfer into diocesan ownership.

## Building, Construction, Renovation, Demolition, Repair
The pastor/principal/director must request in writing, from the Bishop, permission to build, repair, or demolish should the cost exceed $15,000. Any work involving lesser amounts does not require written permission (except the renovation of a church or chapel), but contracts must be prepared by the Diocesan Construction Consultant. Any substantial alteration of the use of a facility shall have prior written approval of the Bishop. Please see Appendix I, which covers the planning, financing and construction phases.

Historic designations on buildings owned by the Diocese of Beaumont by civil authorities (city, state, national, etc) are prohibited.

Generally, no building owned by the Diocese of Beaumont may be named in honor of a living person. Any naming of buildings owned by the Diocese of Beaumont in memory of a deceased person requires advance permission from the Bishop.

## Legal
All legal matters must be conducted through the Diocesan attorney. Any parish/school/entity needing to obtain the services of the Diocesan attorney must first contact the Chief Financial Officer.

Pastors/principals/directors may not sign any writing (contract, letter, document of any type) which transfers, assigns, waives the rights of the Bishop of Beaumont or his designated agents over diocesan, parochial, or institutional property, real estate or assets.
Pastors/principals/directors do not have the authority to sign contracts until ratified by the Diocesan Pastoral Center. This right is reserved to the Bishop and will only be done after adequate review by the Diocesan consultants.

Before any employee is terminated, pastors/principals/directors must forward to the Vicar General the documentation from the employee’s personnel file stating the problem(s), efforts to resolve the problem(s), and the documentation of the progressive discipline steps taken, as directed by the Ethical and Responsible Conduct Policy. If there is a severe violation of ethical standards that merits immediate termination, forward a complete explanation of the problem and why immediate termination, rather than progressive discipline, is the only alternative. ONLY AFTER APPROVAL IS GIVEN, may you proceed with termination of employment.

Pastors/principals/directors may not meet with an attorney or attorneys representing the allegations or complaints of any person, group of persons, or legal or corporate entity against the diocesan-owned institution. Should such an attorney inform an administrator of a future visit, or simply present himself/herself without notification, the administrator should call the Bishop’s Office immediately for instructions and should not meet with the attorney. Pastors/principals/directors are neither to initiate nor to contest a lawsuit on behalf of a parish/school/entity in civil court unless the written permission of the Bishop is obtained (Canon 1288).

**IV. Suitable Documents and Accounting Records**

Of the internal control elements, proper documentation is crucial. Without proper documentation, internal controls are ineffective. Documentation should be thorough and include information such as date, persons involved in transactions, amounts of funds or properties involved, proper authorization signatures, and numerical codes that will assist in following the movement of resources in the transaction.

Accounting records and documents must be maintained to provide an audit trail. One major objective is to provide reasonable assurance that the financial records reflect all financial transactions that have occurred. The recording of all transactions must be correct as to quantity and dollar amount and must be made in the proper accounting period. The supporting documentation should be:

- Simple and easy to use to help reduce error,
- Numbered to help keep physical control over the documents,
- As few in number as possible to minimize confusion; and
- Designed to ensure that they will be properly completed.
Fiscal Year – All parishes/schools/entities in the diocese will use a fiscal year beginning July 1 and ending on June 30.

All parishes/schools/entities must use double-entry accounting. For every financial transaction (i.e., every time a check is written or a deposit is made), two accounts are always affected. All entries consist of debits to some accounts and credits to other accounts, and the total of all the debits equals the total of all the credits.

A Complete, Uniform, and Comparable System

A Complete System: The system of accounting presented in this document is a complete one, intended to accommodate every type of financial transaction likely to arise in the Diocese and to account for every kind of receipt or expense. The procedures that have been adopted are standard accounting procedures used in the United States with some minor adaptations to make them better able to serve the particular needs of the organizations in the Diocese.

A Uniform System: Since the principles of accounting set forth herein are standard, they could be adapted to a variety of bookkeeping methods. In order to reap the benefits of sharing materials, training, and information, specific procedures have been chosen. The final selection of a method was based on the desire to provide a way that would be easy to implement, as free of potential error as possible, and requiring the least amount of time and energy to accomplish.

A Comparable System: The Bishops of the United States have already gone on record in favor of complete reporting to all members of the church of the financial status of dioceses. Financial statements should be provided that will be easily understood and at the same time completely comprehensive. For a diocesan report to be complete, however, it must include not only information about the central offices of the diocese, but all church agencies, including parishes/schools/entities. This document offers an accounting system that will generate the information needed by the Diocese to prepare a comprehensive report of the financial status of the church of Southeast Texas.

To accomplish these goals, Parishes and Schools are to use the services of an independent accounting firm selected by the Department of Financial Services. The firm will provide compiled financial statements, which should be the financial statements reviewed by the Finance Council. Other services include preparation of bank reconciliations, quarterly payroll tax reports, and the preparation of W-2’s and 1099’s at the end of each year.

Accounting software must meet the criteria of Generally Accepted Accounting Principles and is selected by the Department of Financial Services.

Please refer to Appendix K-I for information on record retention.
V. Physical Control Over Assets and Accounting Records

The safeguarding of assets is an important aspect of a system of internal control.

PHYSICAL CONTROLS:

Accounting records must be protected by physical barriers, such as locked rooms or drawers accessible only to select individuals. All accounting and financial records should be safeguarded at all times. This means that these records should be kept in a locked, fireproof safe in the parish/school/entity’s office when not in use. Pastors/principals/directors should not allow financial records to be taken and kept in someone’s house, car, office, etc.

In addition to accounting records, all physical assets should be properly secured. All parish facilities should be locked when not in use. This includes both exterior and interior doors and windows. A safe attached to a wall or floor, outdoor planters which are bolted down, or desk drawers which are locked are specific examples of physical controls. Closets, desks, and other secure areas should be lockable. Whenever possible, outdoor property should be permanent and secured to prevent theft or vandalism.

Consideration should be given regarding the purchase and use of a third class bulk mailing permit. Bulk mailing permits require a minimum pre-deposit at the post office, however, the savings could be substantial. Please contact the U.S. Post Office for information regarding the details of purchasing these permits. The use of bulk mailing permits and/or regular postage stamps should be allocated to the organizations according to use.

An important subset of physical controls is security for the information system. It is crucial that access to computer equipment and the computer software necessary to process accounting information be controlled. Computer files must be backed up and stored offsite and fireproof safes should be used to store important documents. Given the rapid changes being made in this information age, management must be cognizant of the importance of emphasizing controls over the use of its information technology. Passwords need to be utilized and changed periodically. More than one person must be able to access data.

The Finance Council should see to it that all valuable property is properly marked (tagged) and recorded. An updated inventory of securities, valuables, equipment and other major noncash assets should be maintained for accounting and insurance purposes. Annual inventories should be taken of these assets.
The following information must be maintained in order to safeguard property from theft and to provide for insurance recovery in the event of fire or other destruction or disappearance.

- List of furniture, furnishings and equipment owned – indicate dates acquired, cost (or value if donated) and location. Property controlled by various organizations within the parish/school/entity should be included. If no list exists, an inventory should be taken and acquisition dates and costs should be estimated.
- List of items owned by the pastor/principal/director. (A copy of this list must be submitted to the chancery along with the year-end financial reports.)
- Copies of paid invoices for major purchases should be kept in a file which is carried forward from year to year.
- Valuables, such as those in the church, should be photographed and appraised periodically.
- List of all persons who have keys to the premises should be maintained.

The above information should be kept in a safe or fire resistant cabinet. A copy of the list of furniture, furnishings and equipment should be sent to the chancery for additional safekeeping (c 1283).

The Finance Council is responsible for ensuring that the information is up-to-date.

**ADMINISTRATIVE CONTROLS:**

The safeguarding of assets, however, is much more than just establishing physical control. Documentation must be provided authorizing the movement of assets into or out of an organization. If funds or property are transferred, documentation should indicate the date, reason, source, and receipt of all transactions. Administrative controls should be constructed so as to allow an independent party to verify all transactions.

**VI. Independent Verification of Performance**

Procedures to reconcile actual transactions with those transactions that have been recorded are another element of internal control. The taking of a physical inventory or the reconciling of a bank account to the general ledger are two methods for such activity.

No one can objectively evaluate his/her own performance effectively, and no one can record large numbers of transactions with perfect accuracy. Supervisors must periodically assess the performance of their subordinates to help ensure that any accounting and internal control system is functioning properly. Evaluation Committees are to be established in each parish and report to the Finance Council. A Self-Grading Report can be found in Appendix L which is to be used annually by the Evaluation
Committee. Occasionally, annual audits will be performed by an outside independent accounting firm.

Any theft or misappropriation of funds (or suspicions of such) **must** be reported immediately to the Chief Financial Officer at the chancery and to the Superintendent of Schools if school related. Additionally, any flagrant and deliberate violations or noncompliance by organizations of Diocesan Financial Policies should also be reported. Reports of financial misconduct, which are made in good faith, will be held confidential.
Chapter 2
Specific Controls

I. Financial Planning and Control Cycle

Diocesan/parish/school/entities must have an adequate system of planning and control. Generally, mechanisms must be in place to ensure that the Diocese/parish/school/entity can meet unexpected financial obligations and has the resources to take advantage of unexpected opportunities that may arise. Specifically, all entities are required to adhere to a prescribed budget process, resulting in an annual budget (please see Appendix B). Furthermore, periodically entities shall report operating results versus budgeted amounts. Additionally, a long-range budget shall be adopted, typically a three to five-year financial plan. Proper planning also dictates that cash-flow forecasts be prepared periodically, and all excess cash placed in reasonably safe investment vehicles.

With regard to financial control, managers/administrators have the responsibility of ensuring that adequate accounting records are maintained and that the financial operations are running smoothly, as planned and anticipated. The following features must be used to achieve these goals:

(A) Comparative Financial Statements.

- Monthly reports must be prepared on a timely basis so that appropriate action can be taken should the actual results of operations vary materially from the budget. The Finance Council should establish acceptable budget variance percentages and review or act on those items that exceed budgeted funds.
- Quarterly reports must be provided to the Department of Financial Services.
- Annual reports must be made to the parishioners (Canon 1287).

(B) Chart of Accounts. The diocesan chart of accounts containing a list of accounts, numbers, names for all asset, liability, fund balance, revenue, and expense accounts must be used. Please see Appendix C.

(C) Policy and Procedures Manual. This manual shall serve as the policy manual and should be distributed to accounting personnel (paid or volunteer), and Finance Councils.

Procedures manuals are necessary to train new employees in the operation of any accounting system and to ensure that similar transactions are handled in similar manners. Each parish/school/entity is to create a procedures manual for its particular
Procedures for internal control should be written and available to all members of the Finance Council. These procedures should be reviewed periodically to ensure that controls are still effective for activities and the current environment. All employees or volunteers who are affected by these written procedures should be trained to complete their tasks while practicing proper control procedures. Even the simple filling out of a disbursement form can hamper the internal control system if an employee is not properly informed on the relevance of the form and how to complete it.

In all areas of administration, it is important that employees and volunteers not only be informed of proper procedures, but also be instructed as to the benefits of such procedures. A well-written and implemented control system can put to rest any questions concerning the improper appropriation or handling of funds by employees and volunteers. The attached self-grading report (Appendix L) will enable the Finance Council to analyze its implementation of this internal control document.

II. Cash Management Cycle

The controls for the cash management cycle include those over cash/non-cash assets that are readily convertible into cash (e.g., marketable securities, receivables, and liabilities whose liquidation will require the use of cash, such as accounts payable and notes payable).

A. BANK ACCOUNTS

(1) The number of bank accounts must be strictly limited to those absolutely required. The fewer the accounts, the greater the control and the smaller the opportunity for errors or wrongdoing.

Three checking accounts are authorized in a parish: parish operating account, school operating account (where schools exist) and bingo account (statutory where bingo is conducted). Where locations have more than 20 employees, a separate imprest basis payroll account should be maintained.

After consultation with the Finance Council, the pastor may establish an imprest account for an organization demonstrating a valid need. Such accounts shall be maintained like a petty cash fund. No deposits are allowed in such accounts, except for replenishment from the parish operating account only when properly approved vouchers are presented justifying all expenditures.

a) The account is an imprest fund, meaning that the account amount should remain constant.

b) A check is written to establish the account (the check is coded to a unique account on the general ledger).
c) One person should be specifically charged with the account to ensure replenishment, receipt maintenance, and safekeeping (preferably in a locked safe). Persons having approval for withdrawal from the fund should be so designated by the pastor/principal/director.
d) The fund should cover small expenses for a one-to two-week period. The maximum of expenses covered by the fund should be specific (i.e., $100).
e) The use of vouchers provides the best support and monitoring of the account use. Numbering, dating, describing expenses, listing amount, and signing the voucher ensures the safeguarding of proper account use. Receipts are to be attached to vouchers.
f) Replenishment of the account is to be made by a check payable to the bank with the account designation denoted on the face of the check (i.e. ABC Bank Account 123-456-789). The check should be coded to the appropriate expense accounts as determined by reviewing vouchers and receipts.
g) The pastor/principal/director should periodically review the account to see that it is being properly administered.
h) The fund should not exceed $1,000.
i) Money must never be taken from the account without a voucher/receipt. The voucher/receipt should indicate the purpose of the expenditure and must be signed by the recipient.

(2) All accounts must be opened in the name of the entity (diocese, parish, school, entity), never an individual. The mailing address must never be a private residence. The Bishop will authorize the opening and closing of parish/school/entity accounts with financial institutions (banks, etc).

(3) Authorized check signers must be limited. Checks in excess of $2,000 must have the signature of two authorized individuals (see below), with the exception of the pastor. Facsimile signatures are prohibited unless controlled by a check-signing machine with a numerical sequence counter. No signature stamps are allowed.

The pastor or parochial vicar are the only authorized check signers in parishes. The pastor, parochial vicar or principal are the only authorized check signers in schools. In the event of their absence for a period of more than several days, the following may be designated by the pastor to sign checks in his order of preference: (1) Parochial Vicar, (2) Permanent Deacon, (3) Episcopal Vicar, and (4) Vicar General (or his delegate) assuming none of these have access to the accounting records as described in C (3). In absence of the ordinary check signer, the secretary or bookkeeper prepares the checks as usual and gives them to the other person(s) for signature. In no case are pre-signed blank checks to be left to be filled out by anyone.
(4) Bank statements must be reconciled to the accounting records each month in a timely manner. This is essential to determine if any unauthorized checks were issued or receipts stolen. The statement must be reconciled by someone other than the check signers and those controlling the checking account. The individual responsible for reconciling the account should receive the bank statement unopened. (Parishes and schools must send bank statements to the outside CPA firm each month unopened). The actual reconciliation should be compared with the financial statements by a separate responsible individual at least annually.

Completed bank reconciliations are to be signed and dated by both the preparer and an appropriate reviewer.

(5) Banks must be notified in writing never to cash checks payable to the church.

(6) All wire transfers and electronic fund transfers (EFT) must be pre-authorized by an authorized individual.

B. CASH RECEIPTS

The Diocese of Beaumont is an exempt organization and is not taxed on its income from activities that are substantially related to the charitable and educational purpose that is the basis for the organization’s exemption. However, if the organization regularly carries on a trade or business that is not substantially related to its exempt purpose, except that it provides funds to carry out that purpose, the organization is subject to tax on its unrelated trade or business.

The term “trade or business” generally includes any activity carried on for the production of income from selling goods or performing services. An activity does not lose its identity as a trade or business merely because it is carried on within a larger group of similar activities that may, or may not be related to the exempt purposes of the organization.

Business activities of an exempt organization ordinarily are considered regularly carried on if they show a frequency and continuity, and are pursued in a manner similar to comparable commercial activities of nonexempt organizations. For example, a hospital auxiliary’s operation of a sandwich stand for two weeks at a state fair would not be the regular conduct of a trade or business. The stand would not compete with similar facilities that a nonexempt organization would ordinarily operate year-round. However, operating a commercial parking lot every Saturday, year-round, would be the regular conduct of a trade or business.

A business activity is not substantially related to an organization’s exempt purpose if it does not contribute importantly to accomplishing that purpose (other than through
the production of funds). Whether an activity contributes importantly depends in each case on the facts involved. In determining whether activities contribute importantly to the accomplishment of an exempt purpose, the size and extent of the activities involved must be considered in relation to the nature and extent of the exempt function that they intend to serve. For example, to the extent an activity is conducted on a scale larger than is reasonably necessary to perform an exempt purpose, it does not contribute importantly to the accomplishment of the exempt purpose. The part of the activity that is more than needed to accomplish the exempt purpose is an unrelated trade or business.

All fund raising activities within the Diocese of Beaumont must relate to the educational or charitable purpose of the Diocese.

Use of the parish/school/entity federal identification number must be strictly limited.

1. HANDLING OF MONIES

Monies entrusted to the parish/school/entity should be handled with great care. The pastor/principal/director has the responsibility to assure that all monies received be handled in a safe and secure manner. The pastor/principal/director has the responsibility for all monies raised in the church/school/entity’s name (i.e., bingo-Appendix D, special collections-Appendix G, mass stipends-Appendix E, student activities, men and ladies clubs, booster clubs, parent/teacher associations, etc).

Offerings given by the faithful for a certain purpose can be applied only for that same purpose (Canon 1267, §3)

(a) Cash should never be left unattended in an open area regardless of the amount of time involved.
(b) When the mail is opened, a list of collections should be made. The person opening the mail and preparing the list should be independent of the accounting function. A responsible official should periodically compare the list with the journal record and the bank deposit (at least monthly).
(c) Cash and check receipts should be deposited intact daily. All checks received should be restrictively endorsed (For Deposit Only) immediately upon receipt. Please see Exhibit K-a
(d) Parishioners should be encouraged to use offering envelopes and use checks when making offerings and other gifts to the church. Mandatory offertory statements are to be mailed to ALL parishioners at least annually. Please see Exhibit K-c
(e) Billing invoices must be pre-numbered to make sure they are all accounted for. There must also be physical control over invoices so that they are not improperly used.
(f) Pre-numbered receipt books must be used.
(g) School tuition: A professional tuition collection agency (selected by the Department of Financial Services) is to be used by all schools in the Diocese of Beaumont for the collection of tuition.

(h) Only the pastor/principal/director has authority to write off bad debts and make adjustments to accounts.

(i) Collection of the Offertory (please see Appendix F).

2. STEWARDSHIP

The Bishops of the United States in their 1992 pastoral letter “Stewardship: A Disciple’s Response” remind us that as Christian stewards, we receive God’s gifts gratefully, cultivate them responsibly, share them lovingly in justice with others, and return them with increase to the Lord. For disciples – followers of our Lord Jesus Christ and members of His Church, this has astonishing implications.

The Finance Council should establish a plan for developing stewardship within the parish/school/entity. It is recommended that the Finance Council work closely with the Diocesan Office of Stewardship and enlist professional assistance, when necessary, to establish and maintain a stewardship process. The plan should include education, e.g., stewardship newsletter, follow-up, and continued communication to help the faithful establish and fulfill pledged contributions. Such a plan should not be viewed as an addition to current donations, but instead as the central source of resources – time, talent and treasure - for all activities.

3. STEWARDSHIP DIRECTION OF THE DIOCESE OF BEAUMONT

There is no country in the world where charitable giving is as important a part of the national character as in the United States. To a great extent, this characteristic is the result of our history. Because of our belief in separation of Church and State, religious bodies have always depended on private financial support. The need to help others has been bred into our national character.

The Church does not exist in a vacuum, but rather in a world where there are material needs and demands. Today, in order to serve others, there is an even greater need than ever before to develop resources and generate funds to fulfill the mission of the Church. Therefore, devising methods to increase resources and develop new ones is an important part of Christian ministry. We have the obligation to challenge ourselves to stewardship as the basis of Christian generosity so that we may fulfill our responsibility and obligation of charity and of justice.

This Development Direction has been prepared with the express purpose of achieving unity and cooperation in the ministry of raising funds for the work of the Church and its institutions in the Beaumont Diocese. As faithful members of the Body of Christ,
we are called to seek unity and to embody love for humankind including a special relationship with our Catholic brothers and sisters with whom we share unity of faith and love.

Catholics manifest this unity in many forms, liturgically, educationally and through charitable service and social action. We are called upon, as well, to demonstrate this solidarity as good stewards of our material resources.

This Development Direction is intended to enable the Bishop, through the diocesan development process, to coordinate and regulate major fund raising activities, which take place in the area of his jurisdiction. Also it will help to bring cohesiveness to the methods used by the Diocesan Church and its institutions, in seeking financial support from the donor community.

The Development Direction recognizes the expertise and record of accomplishment that parishes and institutions within the Diocese have demonstrated over the years, and the importance of preserving this initiative. However, in accepting the Christian notion of stewardship which reminds us we are only trustees of our resources, we must then recognize that those resources exist to fulfill not only our own needs, but to also serve others.

1. **Who Shall Be Covered By This Statement:** All institutions under the direct jurisdiction of the Bishop of the Diocese of Beaumont.

Non-diocesan associated Catholic institutions, which raise their funds in the Diocese, are asked to inform the Bishop of their plans, as required by Canon 1265 of the 1983 Code, which states:

“With due regard for religious mendicants, private persons whether physical or juridic are forbidden to raise funds for any pious or ecclesiastical institution or purpose without the written permission of their own Ordinary and that of the local Bishop.”

In other words, except for religious communities like the Franciscans who have the right to beg, all church persons, individual and corporate, must obtain their superiors’ approval as well as that of the Bishop of the Diocese of Beaumont in writing to raise funds.

The clear purpose of this is to control indiscriminate, and even bogus, appeals to the faithful.

2. **Principles and Guidelines:** In their activities to raise funds, institutions covered are asked to:
a. Maintain an active liaison with the Diocesan Development Office, as they carry out major campaigns to raise funds.
b. Insure that funds are raised only for approved programs and or projects.
c. Explain to donors the faith dimension of the project for which funds are raised.
d. Disclose to the donors the amount that was raised and how it will be spent.
e. Assure compliance with laws and regulations of the Internal Revenue Service

3. Types of Development Programs Covered: All major activities to raise funds that are carried out in the diocese including:

a. Capital Campaigns
b. Grant Proposals to Foundations and Corporations
c. Major Special Appeals and Special Events
d. Solicitation of Major Donors
e. Wills and Estate Planning Programs

4. The Role of The Diocesan Development Office: To carry out its responsibility for coordination and the exchange of information, the Office shall:

a. Publish regularly a calendar of development and fund raising activities that will be conducted within the Diocese.
b. Maintain regular communications with development officers of institutions in the diocese and other personnel involved in programs to raise funds.
c. Coordinate the disseminating of development information to diocesan and other Catholic institutions involved in programs.
d. Request institutions submit a report to the Development Office for development projects they conduct.

Please see Appendix G for forms for Development Projects.

4. AUXILIARY ORGANIZATIONS

Auxiliary organizations are organizations associated with the church by reason of their involvement in raising funds for specific projects or for the general operations of the church. Some examples are Ladies’ Altar Society, Ushers, Men’s Clubs, Booster Clubs, etc. In most instances these groups want to influence how the funds, which they raise, are to be spent. Because these funds have been raised in the name of the
church for church-related activities, the handling of these funds must follow the same procedures as other church funds. The church must have control over the raising, handling and disbursement of these funds. The following rules should apply to all auxiliary organizations:

(a) These funds must be accounted for. A separate designated fund on the general ledger is to be used.
(b) Organizations are to prepare a budget and annual plan, which is to be submitted to the pastor/principal/director for review and approval. The pastor/principal/director should, in turn, communicate the church’s needs to each organization.
(c) The pastor/principal/director and the Finance Council should authorize activities in which organizations are allowed to engage and how they can spend the funds which have been raised (please see Appendix G, section VII, and Exhibit G-e).
(d) Financial accountability is to be maintained over these groups.

C. CASH DISBURSEMENTS

Please refer to section IV. Purchasing Cycle.

(1) All cash disbursements must be made with pre-numbered checks, with the exception of petty cash. Using checks for all major cash payments ensures that the disbursement is authorized and there is a permanent receipt. The check must be pre-numbered so that it is accounted for properly. This procedure helps to prevent the issuance of a check that is not recorded in the cash disbursement journal. Additionally, pre-signed checks are prohibited.

(2) If a mistake is made when preparing a check, the check should be voided before preparing a new one. The voided check should then be altered to prevent its use, retained to make sure all pre-numbered checks are accounted for, and filed with other checks for a permanent record. The stock of unused checks must be safeguarded in a locked safe or secure file cabinet and regularly inventoried.

(3) Check signing should be the responsibility of individuals having no access to the accounting records. Parish secretaries, bookkeepers and other lay personnel must **never** have check-signing authority on parish bank accounts.

(4) Checks must only be drawn according to procedures prescribing adequate documentation. To ensure that disbursements are supported by invoices that have been properly authorized, this documentation should include at least (1) a proper original invoice; (2) evidence that goods or services were received; and (3) evidence
that the purchase transaction was properly authorized (initialed by the pastor/principal/director). Please see Exhibit K-b.

(5) All supporting documents must be cancelled or marked “paid” once a disbursement is made to avoid double payments. A stamp can be utilized for this purpose including an indication that the invoice has been footed and extended, a place for the check number, date, and initials of the individual performing the tasks. Payments should not be made on statements or balance-due billings unless underlying invoices are included.

(6) Parishes/schools/entities utilizing credit arrangements must assure that the “new balance” is paid on or before the “payment due date”. Original receipts must be submitted with the statement when presented for payment. Cardholders are personally responsible for the utilization and timely payment.

(7) All checks should be mailed promptly and directly to the payee. The person mailing the check should be independent of those requesting, writing, and signing it.

(8) Checks payable to Cash are strictly prohibited.

D. PETTY CASH

The purpose of a petty cash fund is to facilitate the payment of various small expenses, which are too cumbersome to be paid by check. This fund is not used to cover major expenses or payments which are consistently a part of parish/school/department operations.

An imprest petty cash fund with one custodian should be used. The imprest fund involves replenishing petty cash only when properly approved vouchers are presented justifying all expenditures.

(1) The fund is an imprest fund, meaning that the fund amount should remain constant.

(2) A check is written to establish the petty cash fund (the check is coded to account 1117 Petty Cash). The check is made payable to the custodian of the fund with the fund designation denoted on the face of the check (i.e., Jane Doe-Petty Cash).

(3) One person should be specifically charged with the petty cash fund to ensure replenishment, receipt maintenance, and safekeeping (preferably in a locked safe). Persons having approval for withdrawal from the fund should be so designated by the pastor/principal/director.
(4) The fund should cover small expenses for a one-to two-week period. The maximum of expenses covered by the fund should be specific (i.e., $25). Expenses in excess of $25 should be handled through the issuance of a check.

(5) The use of petty cash vouchers provides the best support and monitoring of fund use. Numbering, dating, describing expenses, listing amount, and signing the voucher ensures the safeguarding of proper petty cash use. Receipts are to be attached to vouchers.

(6) Replenishment of the fund is to be made by a check payable to the custodian of the fund with the fund designation denoted on the face of the check (i.e. Jane Doe-Petty Cash Fund). The check should be coded to the appropriate expense accounts as determined by reviewing vouchers and receipts.

(7) The pastor/principal/director should periodically review the petty cash fund to see that it is being properly administered.

(8) The fund should not exceed $100.

Money must never be taken from the fund without a voucher/receipt. The voucher/receipt should indicate the purpose of the expenditure and must be signed by the recipient.

**E. DIOCESAN DEPOSIT AND LOAN**

**INVESTMENTS:**

Parishes/schools/entities are encouraged to invest excess funds in the Diocesan Deposit and Loan fund. This fund generally offers more favorable rates than that of other financial institutions. Because of the corporate structure, Corporation Sole (where the Bishop is sole owner of all assets), the entire Diocese is considered a single entity for FDIC purposes; thus, the Diocesan Offices and all parishes and schools would share in the single $100,000 limit.

The Diocesan Deposit and Loan Fund is essentially an internal bank or depository for excess or reserve funds of parishes and schools within the Diocese. It was established so that parishes/schools with excess funds could assist parishes/schools that needed money for construction and development needs.

The Fund is administered by the Department of Financial Services. The money placed on deposit is made available to parishes/schools for low interest loans. All loan applications are reviewed by the Loan Committee and approved by the Bishop.
Interest rates on both deposits and loans fluctuate according to economic conditions. Generally, loans are set at 1% below the New York prime rate and deposits at 3% below the New York prime rate.

Funds for withdrawals should be available in seven to ten banking days, provided written notice, signed by the pastor, is received by the Chief Financial Officer.

(1) Balances in checking accounts should not exceed expenses for three months of operations.
(2) All other investments must be in federally insured instruments.
(3) If donors wish to make a gift of stock, please contact the Department of Financial Services at the Diocesan Pastoral Center for guidance.
(4) All investments must be listed on the balance sheet of the parish/school/entity.
(5) All gifts, other than cash, are to be converted to cash as soon as practical and the proceeds utilized or deposited.

F. RECEIVABLES

(1) All handling of cash must be segregated from the maintenance of receivable records. Checks must be restrictively endorsed (for deposit only) upon receipt prior to processing accounts receivable applications.

(2) Periodically, the detail of the accounts receivable/notes receivable/pledges receivable subsidiary records must be compared with the control account and reconciled by an independent person. Accounts must also be periodically confirmed by the debtor.

(3) All adjustments for discounts or allowances must have specific approval.

(4) All adjustments for bad debts must have special approval. Additionally, a record of all bad debts written off must be maintained and periodically reviewed to minimize the danger of collections being received and not recorded.

(5) The accounts must be aged regularly and the delinquent accounts periodically reviewed by the pastor/principal/director.

(6) Custodial accounts and amounts received for others must be adequately segregated in the activity records and transmitted to the ultimate recipient on a timely basis. Whenever possible, amounts reported by contributors (such as parishes forwarding special collections) should be reconciled or compared with amounts ultimately disbursed to the Diocesan Pastoral Center.
G. PAYABLES

(1) The accounts payable/notes payable procedures are clearly related to the procedures for cash disbursements and payroll. The control concern is to make certain that all liabilities are properly recorded and ultimately paid. Controls are also necessary to ensure that account distributions are proper. There must be segregation of duties over the performance of the functions of comparing receiving reports, purchase orders and invoices and the handling of the actual disbursement functions. For disbursements that are not normally accompanied by an invoice (e.g., payment on a note), the authorization must come from the pastor/principal/director.

Vendors providing goods and services should be reputable. Relationships should be established with vendors providing regular goods and services (grocery stores, hardware stores, plumbers, air conditioning and heating repair providers). It is customary for these vendors to establish terms (balances to be paid in 30 days). When vendors are needed which are not regular, purchases should be made “out of pocket” and receipts submitted to the parish/school/entity for reimbursement. “Bank” cards in the name of the parish/school/entity are discouraged as there is much room for abuse. Additionally, for credit to be established at a financial institution, Bishop’s office must be involved.

(2) Parishes/schools/entities with excess funds are encouraged to invest in the Diocesan Deposit and Loan fund. This fund generally offers more favorable rates than other financial institutions. Because of the corporate structure, Corporation Sole (where the Bishop is sole owner of all assets), the entire Diocese is considered a single entity for FDIC purposes; thus, the Diocesan Offices, all parishes and schools, would share in the single $100,000 limit.

The Diocesan Deposit and Loan Fund is essentially an internal bank or depository for excess or reserve funds of parishes and schools within the Diocese. It was established so that parishes/schools with excess funds could assist parishes/schools that needed money for construction and development needs.

The Fund is administered by the Department of Financial Services. The money placed on deposit is made available to parishes for low interest loans. All loan applications are reviewed by the Loan Committee and approved by the Bishop.

Interest rates on both deposits and loans fluctuate according to economic conditions. Generally, loans are set at 1% less than New York prime rate and deposits at 3% below the New York prime rate. At a minimum, accrued interest must be paid monthly.

Parishes/schools with loans are asked not to accumulate principal for a dramatic quarterly payment, but to send the funds to the Pastoral Center as they are accumulated.
Deposits are voluntary. All loans, however, must be from the Diocesan Deposit and Loan Fund. Loans outside the Diocesan Deposit and Loan Fund are prohibited, with the exception of religious institutes.

For renovations or new construction loans, Diocesan Building and Construction policies must be followed. For loans to be approved, ability to pay must be demonstrated from the offset. Cash in hand (net fund balance) is required equal to 50% of the project and pledges for the remainder.

Loan applications must be made directly to the Diocesan Chief Financial Officer. They must include, but are not limited to:

- Total cost of the project
- Statement of cash and pledges on hand – careful consideration will be given to the percentage of cash to the total cash and pledges
- Cash forecast of income demonstrating ability to repay the loan
- History of previous loans and explanation of any unpaid loans.

Generally, loans should be repaid within five years.

Loans may not be approved for parishes/schools/entities that are not current in their obligations to the Diocese. These obligations include, but are not limited to:

- Filing of financial statements
- Payment of assessments
- Payment of special collections
- Compliance with Personnel Policy
- Compliance with Financial Policy
- Submission of updated inventory
- Submission of Self-Grading report

(3) An interest rate of two percent above the New York prime rate will be assessed on balances due the Pastoral Center that are more than 30 days delinquent.

**III. Payroll**

There are four functions that are accomplished through the payroll cycle. They are:

- Personnel administration and employment file maintenance
- Timekeeping and payroll preparation
- Payment of payroll
- Preparation of payroll tax returns and payment of taxes
When one considers that payments for salaries and benefits represent a significant portion of total expenses, the importance of complete and accurate payroll records cannot be over-emphasized. It is essential, therefore, that payroll methods, systems and forms be maintained in accordance with good accounting practices. The following instructions are minimum requirements for all parishes/schools/entities operating within the Diocese of Beaumont.

Payroll advances are prohibited.

**A. PERSONNEL ADMINISTRATION AND EMPLOYMENT FILE MAINTENANCE**

This function includes interviewing candidates, checking references, and hiring qualified personnel. The process produces personnel records and wage information (please see Appendix H). The most important internal controls in personnel involve the formal method of informing the timekeeping and payroll preparation personnel of the authorization of new employees, the authorization of initial and periodic changes in pay rates, and the establishment of termination dates for employees. Segregation of duties over these procedures is particularly important. No individual with access to payroll records or checks should also be permitted access to personnel records.

The Diocesan Screening Guidelines found in the Pastoral Manual must be followed to ensure that only reasonably competent and honest persons are hired and retained. While the selection of honest, capable employees does not ensure that errors or irregularities will not occur, such selection will enhance the likelihood that they will not.

(1) New or prospective employees must be properly screened. Amazingly enough, most embezzlers are repeat offenders! This screening should include a verbal check of all references, former employers, etc. The following process must be followed:

a. a list of references is required and each one must be contacted (minimum of 3)

b. criminal background checks are required, applicants must sign a release that is completed with the employment application

c. credit checks are required for any employee handling or with the capacity to handle money, applicants must sign a release that is completed with the employment application

d. a copy of the *Ethical and Responsible Conduct Policies* must be provided and a statement agreeing to abide by it must be signed

e. church employees working near school children must be screened in accordance with the policies established by the Diocese for the protection of God’s children.

Employees must be authorized before they can act for or on behalf of the parish/school/entity. Once authorized, they must exercise due care for the protection
of the organization. Employees are personally responsible for the utilization and care of church accounts.

Volunteers:
For any person who volunteers on a regular basis working with or around youth (youth ministers, catechists, childcare workers, or any other job that involves concentrated exposure to children) the following process must be followed:

| a. | a list of references is required and each one must be contacted (minimum of 3) |
| b. | criminal background checks are required, applicants must sign a release that is completed with the employment application |
| c. | a copy of the Ethical and Responsible Conduct Policies must be provided and a statement agreeing to abide by it must be signed |

(2) Individual personnel files must be maintained on all employees. Access to personnel files must be limited.

(3) Changes in employment (additions and terminations), salaries or wage rates and payroll deductions must be properly authorized and documented in the employee’s personnel file and are to be reported to the Department of Financial Services for processing PRIOR to the change taking effect.

(4) Policies and procedures should be established for handling vacations, holidays and sick leave. Paid Leaves policies must be developed and communicated to employees.

**B. TIMEKEEPING AND PAYROLL PREPARATION**

This function directly affects payroll expense for the period. It includes preparation of time sheets by employees, if required; the summarization and calculation of gross pay, deductions, and net pay; the preparation of payroll records; and the preparation of payroll checks.

(1) Time and attendance records must be maintained and approved in writing by the pastor/principal/director prior to payroll processing. Please see Exhibit K-d

(2) Anyone who is responsible for preparing the checks or for inputting data should be prevented from summarizing the records and signing or distributing payroll checks.

(3) An independent person should recalculate actual hours worked, review for the proper approval of overtime, and recheck pay rate and calculations. This can be done through spot checks.

**C. PAYMENT OF PAYROLL**
(1) Payroll cycles for the diocese/parish/school/entity are **bi-weekly**, except for priests, religious, school teachers and principals who are paid the last payroll of the month. Every other Tuesday, payroll checks will be issued. If the payday falls on a holiday, paychecks are to be issued the business day prior to the payday.

(2) Amounts withheld from employees’ checks must be remitted within three business days of the payday (including deferred compensation).

(3) The signing and distribution of the checks must be properly handled to prevent theft. No person who has access to timekeeping or the preparation of payroll can sign payroll checks.

(4) Distribution of the payroll should be done by someone who is not involved in other payroll functions.

(5) All payroll disbursements must be made with prenumbered checks. Cash payrolls (including cash bonuses) are prohibited. All compensation is to be reported on form W-2.

(6) Unclaimed payroll checks must be returned immediately to the Chief Financial Officer for escheating to the State of Texas.

(7) A separate imprest basis payroll bank account should be maintained by large entities with twenty or more employees.

(8) Payroll advances are prohibited.

(9) Labor Relations and Tax Regulations:

In general, under both Federal and State labor laws, a regular time workweek consists of a maximum of forty hours, after which overtime commences for non-exempt personnel. Overtime pay must be computed at a rate of 1 ½ times the employee’s regular hourly rate of pay for those hours worked in excess of the forty hours unless the entity provides compensatory time off in lieu of payment within the same pay period. The Department of Labor does NOT allow for comp time for non-exempt employees unless they work for a “public agency which is a state, a political subdivision of a state or an interstate governmental agency” (Section 7, (n) (o) (1). The federal minimum wage is $5.15 per hour as of September 1, 1997.

Regardless of when the employee is paid, all phases of the law are based on a workweek. The workweek begins on Monday at 12:01 a.m. and concludes Sunday at 12 midnight. Pay periods for two or more weeks or for a month may not be averaged out for the
sake of overtime or minimum wages. Both Federal and State regulations require posting of a sign *Notice to Employees* where employees can readily see it. These signs may be obtained from the U.S. Department of Labor, Wage and Hour Division, 300 Willow Street in Beaumont. Certain other requirements are covered under succeeding sections.

Both Federal and State laws provide definitions which have an important bearing on payroll treatment of amounts paid to employees, rules for preservation of records, and requirements as to reports. *Annually*, the parish/school/entity should obtain copies of the *Federal Employer’s Tax Guide, Circular E* from the Internal Revenue Service.

**D. PREPARATION OF PAYROLL TAX RETURNS AND PAYMENT OF TAXES**

The careful, timely preparation of all payroll tax returns and the payment of taxes are necessary to avoid penalties and criminal charges. The most important control is the preparation of these returns based on a well-defined set of policies that carefully indicate when each must be filed, as well as when specific payroll taxes are due. Independent verification by a competent individual is also an important control to prevent errors and potential liability for additional taxes and penalties.

(1) Taxes (federal and FICA) must be withheld from the wages of all employees except priests and must be paid within three business days of the pay date.

(2) All employees are to receive W-2 forms within 30 days of the end of the calendar year (employees complete a W-4 upon hire or upon change of withholding, which provides all necessary information). Note: withholding can only be changed upon receipt of a newly executed Form W-4.

(3) Payments for services rendered made to individuals or unincorporated companies functioning as independent contractors (passing the IRS Common-law rules and providing the necessary insurance) must be totaled during the year. A form 1099 must be prepared and provided to any person or unincorporated entity receiving $600 or more from the parish/school/entity for services rendered during the year. A W-9 is to be completed by vendor prior to hiring that provides all necessary information.

An employer must generally withhold income taxes, withhold and pay social security and Medicare taxes, and pay unemployment taxes on wages paid to an employee. An employer does not generally have to withhold or pay any taxes on payments to independent contractors.

**Common-law rules**: To help in determining whether an individual is an employee or an independent contractor, all information that provides evidence of the degree of control and independence must be considered.
Facts that provide evidence of the degree of control and independence fall into three categories:

a. **Behavioral:** Does the company control or have the right to control what the worker does and how the worker does his/her job? 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.
   - Behavioral Control factors fall into the following categories
     - Type of instructions given (i.e. when and where to do the work, what tools are to be used, who will assist with the work, where must supplies be purchased, order of sequence in which the work is to be performed.
     - Degree of instruction
     - Evaluation Systems
     - Training

b. **Financial:** Are the business aspects of the worker’s job controlled by the payer? (these include things like how worker is paid, whether expenses are reimbursed, who provides tools/supplies, etc.)
   - Financial control factors fall into the following categories:
     - Significant investment
     - Unreimbursed expenses
     - Opportunity for profit or loss
     - Services available to the market
     - Method of payment

c. **Type of Relationship:** Are there written contracts or employee type benefits (i.e. pension plan, insurance, vacation pay, etc.)? Will the relationship continue and is the work performed a key aspect of the business?
   - The factors, for the type of relationship between two parties, generally fall into the categories of:
     - Written contracts – contracts are not sufficient in the Internal Revenue Service eyes to determine worker status even if the contract states the worker is an employee of independent contractor. But rather, how the parties work together determines whether the worker is an employee or independent contractor.
     - Employee benefits – businesses generally do not grant benefits such as insurance, pension plans, paid vacation, sick days, etc to independent contractors. However, the lack of those types of benefits does not mean the worker is an independent contractor
     - Permanency of the Relationship – if a worker is hired with the expectation that the relationship will continue indefinitely, rather than for a specific project or period, it generally constitutes an employer-employee relationship
- Services Provided as a Key Activity of the Business – if a worker provides services that are a key aspect of the business, it is more likely the business has the right to direct and control the workers activities thus resulting in an employer-employee relationship.

Businesses must weigh all these factors when determining whether a worker is an employee or independent contractor. Some factors may indicate that the worker is an employee, while other factors indicate that the worker is an independent contractor. There is not a “magic” or set number of factors that “makes” the worker an employee or an independent contractor, and no one factor stands alone in making this determination. Also, factors which are relevant in one situation may not be relevant in another.

The keys are to look at the entire relationship, consider the degree or extent of the right to direct and control, and finally, to document each of the factors used in the determination.

(4) FICA: The church is required to withhold the employee’s share of the social security and Medicare taxes from each employee’s (except priests) gross pay check. The church is required to match the amount withheld and remit to the IRS through the local federal deposit bank, according to IRS and diocesan regulations (within three business days).

- By January 31st of each year, W-2’s are to be issued to all employees (lay, diocesan priests, and certain religious) for the previous year’s wages.
- The transmittal copies of the W-2’s are to be forwarded to the Social Security Administration with copies to the Department of Financial Services.

**a. FEDERAL PAYROLL TAX CALENDAR**

(1) On each wage payment: Withhold income tax in accordance with the employee’s Form W-4 and applicable withholding rate. Also, withhold social security tax from each wage payment until the taxable wage limit is reached.

(2) New employees: Have all employees, including Diocesan Priests, complete Form W-4 (note the name on the W-4 must be the same as the name on the Social Security Card). Make a photocopy of his or her social security card. Checks can only be made payable to the name as it appears on the Social Security Card. If an employee has been married, divorced, etc., a corrected social security card must be
obtained. Those who do not have a number should file Form SS-5.
Employers must verify the person’s right to work on Form I-9.

(3) Terminated Employees: Give each employee Copy B, C and 2 of Form W-2 not later than January 31 of the following year. If the employee so requests, give completed copies of Form W-2 within 30 days of the request.

(4) Employer Identification Number: The parish/school/entity Employer Identification Number (EIN) must be used on all returns, such as Forms 941, 1096, 1099, W-2, W-3, and on all correspondence with the IRS and the SSA. If you do not have an EIN, you must apply for one. Please consult the Department of Financial Services for assistance in obtaining an EIN.

Use of the parish/school/entity federal identification number must be strictly limited. Contact the Department of Financial Services for uses other than those described above.

(5) Deposit Requirements: The IRS has complicated rules governing the deposit of payroll taxes. The Diocese has adopted the policy to deposit payroll taxes within three days of each pay date.

(6) Deposit Procedure:
   a) If annual total employment taxes are under $50,000, deliver your completed Federal Tax Deposit (FTD) Coupon, Form 8109, with check or money order to a qualified commercial bank or to a Federal Reserve Bank in your geographical area. (The IRS will automatically send you your Form 8109 once you’ve applied for an EIN). Payment to a Federal Reserve Bank must be by immediate credit item (i.e. cash, postal money order, or check drawn on a bank in the same city as the Federal Reserve Bank). Otherwise, it will be considered paid when funds are collected.
   b) If annual total employment taxes are $50,000 or greater, Federal Tax deposits must be done electronically in accordance with “Electronic Federal Tax Payment System” (EFTPS) rules. There are two acceptable transfer methods: ACH Debit and ACH Credit. IRS Form 9779 allows you to choose the method you desire. The transfers must be initiated 1-2 days prior to the tax date. Once an employer is subject to EFTPS requirements, the employer must continue to deposit by EFTPS.
   c) Only employment taxes are considered in determining if an employer meets the EFTPS requirements; though ALL Federal taxes must be deposited by this system if the employer qualifies.
b. PENALTIES

(1) Failure to deposit withheld taxes: The penalty for failure to deposit withheld taxes depends on the number of days the deposit is late and ranges from 2% to 15% of the deposit due.

(2) Penalty for failure to file a tax return: The penalty for failing to file a tax return is 5% of the tax owed per month, up to a maximum of 25%. In addition to the failure to file penalty, there is also a penalty for failing to pay the tax due with a return of .5% (1% if served notice by IRS) up to a maximum of 25%. The 5% failure to file penalty is reduced by the .5% failure to pay penalty, resulting in a maximum combined penalty of 5% of the tax due per month.

(3) 100% Penalty: If income, social security and Medicare taxes that must be withheld are not withheld or are not paid to IRS, a 100% penalty may apply.

(4) Interest Penalty: The interest on underpayments of taxes is based on the federal short-term rate plus 3%, adjusted quarterly and compounded daily.

(5) Negligence and fraud: The general negligence penalty will apply to all taxes imposed by the Code. The fraud penalty is 75% of the underpayment attributable to fraud. Interest on negligence and fraud penalties (50% of the interest due on the underpayment) is imposed from the last date prescribed for filing the return.

(6) Information return liability: The maximum penalty for failure to file information returns with the IRS (or give a copy to the taxpayer) is $100,000 a year. The penalty for including incorrect information is $5 a return, not to exceed $20,000 a year (except in cases of intentional disregard).

(7) Bad check penalty: The penalty for giving the IRS a bad check is as follows: for checks of $15 or more, the penalty is $15 or 2% of your check whichever is greater. For checks less than $15, the penalty is the check amount.

(8) Trust fund recovery penalty: If you are a person responsible for withholding, accounting for, or depositing or paying withholding taxes and willfully fail to do so, you can be held liable for a penalty equal to the tax not paid, plus interest. A responsible person can be an officer or a corporation, a partner, a sole proprietor, or an employee of any form of business. A trustee or agent with authority over the funds of the business can also be held responsible for the penalty. “Willfully” in this case means voluntarily, consciously, and intentionally. Paying other expenses of the business instead of the taxes due is considered to be acting willfully. If you are the person responsible for the collection and payment of withholding taxes.
taxes, you can be subject to this penalty even if you are an officer or employee of a corporation or a member or employee of a partnership.

Criminal Penalties: Be sure to follow all the tax laws that apply to you. In addition to civil penalties, criminal penalties may be imposed for intentionally not paying taxes, not filing returns, or filing false returns.

Diocesan Offices should request no stipends for services in the parishes. They may ask for materials reimbursement if those items are not part of their budgeting. If stipends are freely given for services of the office, they are to be placed into the appropriate line item of the departmental budget.

IV. Purchasing Cycle

There are typically four primary functions in the purchasing or acquisition cycle. They are:

- Processing purchase orders
- Receiving goods and services
- Recognizing the liability
- Processing and recording cash disbursements

A. PROCESSING PURCHASES

The request for goods or services is the starting point for the cycle. Proper authorization for acquisition is an essential part of the function because it ensures that the goods or services purchased are for an authorized purpose and it prevents the purchase of excessive or unnecessary items. It is essential, therefore, that purchasing authority be established.

For capital or other major expenditures ($15,000 or more), a competitive bidding process must be used. For all other purchases, price quotations must be obtained with competing vendors periodically (at least annually) to be sure the monies entrusted to us are spent prudently. Documentation of bids and quotes must be maintained.

After the acquisition request has been approved, the order must be initiated to purchase the goods or services.
PURCHASE ORDERS (optional):
Where it is cost beneficial, a purchase order system should be used. All purchase orders should be pre-numbered and should include sufficient columns and spaces to minimize the likelihood of unintentional omissions on the form when goods are ordered. All indemnity and insurance information contained in the Diocesan Service Provider Agreement must be incorporated into the pre-numbered purchase orders. The pastor/principal/director should check to see if available budget dollars remain to support the purchase.

SERVICE PROVIDER AGREEMENT (mandatory):
The Diocesan SERVICE PROVIDER AGREEMENT (formerly “Purchase Order”) must be used. This SERVICE PROVIDER AGREEMENT outlines the insurance requirements of the Diocese and contains an indemnity agreement that must be signed. Service Providers are any individual or organization that provides services to the parish/school/entity. Examples include roofers, electricians, plumbers, security officers, lawn maintenance and janitorial service providers, contractors, etc. A certificate of insurance must be obtained. Please see Exhibits J-f and J-g.

B. RECEIVING GOODS AND SERVICES

The receipt of goods or services from the vendor is a critical point in the cycle because that is when the associated liability is usually first recognized (for accrual basis only). When goods are received, adequate control requires an examination for descriptions, quality, and condition. The individual responsible for the examination should prepare a receiving report verifying that all is in order. The packing slip/invoice and the goods should be carefully examined. A copy of the purchase order and the packing slip should be signed and returned to the accounting clerk. Any deviations should be noted on the purchase order and the invoice (i.e. back orders, damaged goods, etc.).

C. RECOGNIZING THE LIABILITY (for accrual basis organizations only)
The proper recognition of the liability for the receipt of goods and services requires accurate and prompt recording. The accounts payable disbursements personnel are responsible for verifying the propriety of acquisitions and for recording them in the accounts payable register or system. When the vendor’s invoice is received, the descriptions, price, quantities, terms and freight on the invoice should be compared with the information on the purchase order and, where applicable, the receiving report. Typically, extensions and footings are verified and an account distribution is entered on the invoice. Budget authorization and availability must also be examined.
D. PROCESSING AND RECORDING CASH DISBURSEMENTS

The most important controls in the cash disbursement function include the signing of checks by an individual with proper authority, separation of responsibilities for signing the checks and performing the accounts payable function, and careful examination of the supporting documentation by the check signer.

The checks must be pre-numbered and care must be taken to physically control blank, voided, and signed checks before they are mailed. Finally, it is necessary to have a method of canceling the supporting documents to prevent their reuse as support for another check at a later time. A common method is to have a “paid” stamp for the supporting document that includes the number of the account the disbursement is charged to and the check number. Invoices or documents must be stamped “paid.”

The purchase, lease, or rental of a taxable item which relates to the purpose of an exempt organization is exempt from tax when the organization or an authorized agent of the organization pays for the item and provides the vendor an exemption certificate in the form prescribed by the Texas Comptroller of Public Accounts. An employee of an exempt organization cannot claim an exemption from tax when purchasing taxable items of a personal nature, even though the employee receives an allowance or reimbursement from the organization. A person traveling on official business for an exempt organization must pay sales tax on taxable purchases whether reimbursed on a “per diem” basis or reimbursed for actual expenses incurred.

File Form 1099-Misc, Miscellaneous Income, for each person who has been paid at least $600 in rents, services (including parts and materials), prizes and awards, other income payments, and medical health care payments, or cash payments for fish purchased from anyone engaged in the trade or business of catching fish, and gross proceeds paid to an attorney. In addition, use Form 1099-Misc to report that you made direct sales of at least $5,000 of consumer products to a buyer for resale. By January 31 of each year, 1099’s are to be issued to all vendors who are not corporations for the previous year’s services. The transmittal copies of the 1099’s are to be forwarded to the Internal Revenue Service along with the 1096.

V. Risk Management

One of the essential elements of responsible management is a consideration of risk. The use of physical property by parishioners and parish employees can involve possible safety risks. The presence of properly maintained fire extinguishers, exit signs, unobstructed door access, and other building safety features should be maintained. The general physical condition of buildings, access areas, parking lots, and sidewalks should be periodically evaluated and
proper repairs undertaken. Please contact the Claims/Risk Manager for more information.

Employees (part-time, full-time, and contract) and volunteers should be monitored so that proper safety precautions are taken in the use of parish tools and equipment. Monitoring the safe use of parish equipment will help prevent injury and the financial burden of compensation to injured workers.

To protect the tax-exempt status of the church, individuals are prohibited from using diocesan/parish/school/entity facilities for personal gain. It is understood that the Diocese of Beaumont is a non-profit organization, “that no part of the net earnings thereof inures to the benefit of any individual.”

The welfare of the parishioners and employees and the protection of property owned by the Diocese of Beaumont are extremely important. Each pastor/principal/director is responsible for risk management and loss prevention. The Claims/Risk Manager assists in the areas of loss control, safety, prevention, and education.

When parish/school/entity facilities are being used by others (parishioners, parents, organizations, etc.), a license agreement must be utilized. Also, a certificate of insurance (or evidence thereof) must be obtained. Please see Appendix J, Exhibits J-d, J-g and J-n.

**Liability**
If someone is injured on your premise, fax an Incident/Accident Report Form to the Department of Financial Services as soon as possible. Pertinent facts need to be obtained, as well as names and addresses of all witnesses. Tell the injured person that liability insurance is carried and that the injury will be referred to the carrier. Please see Exhibit J-o.

A fair and impartial investigation will be made by a qualified adjuster to determine the facts and to whether or not the parish/school/entity is responsible for the injury.

Do not under any circumstances admit liability or prejudice the facts. By doing so, you could be exposing the parish/school/diocese/entity to a claim which they might not be legally liable for.

**Alcohol**
When alcohol is served, please observe the Diocesan procedures and Texas law included in Appendix J-II, F. The Catholic Church views the consumption of alcoholic beverages from the perspective of the cardinal virtue of temperance. Because the Catholic Church teaches temperance in the use of alcohol, the Diocese of Beaumont takes very seriously the concerns associated with the misuse or abuse of the consumption of alcoholic beverages.
Even the moderate use of alcohol can have negative consequences for young persons by conveying the message that the consumption of alcoholic beverages is a normative element of social gatherings.

In order to address the issue of consumption of alcoholic beverages on diocesan property (parishes and institutions), these “Alcoholic Beverage Procedures for the Diocese of Beaumont” have been created. They are for use in parishes/schools/entities and diocesan institutions of the Diocese of Beaumont.

**Political Campaign Activity Restrictions**

Section 501 (c)(3) of the Internal Revenue Code affords exemption only to organizations that do not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office (political campaign activity). So as to not lose the privilege of exemption from Federal Income Tax, the restrictions found in Appendix K-II shall be adhered to.

**Copyright Restrictions**

Copyright is the exclusive right that protects an author, composer, or programmer from having his or her work published, recorded, exhibited, translated or reproduced by way of copies and other versions, except by permission. The purpose of copyright is to encourage the development of new and original works and to stimulate their wide distribution by assuring that their creators will be fairly compensated for their contributions to society.

The Diocese directs that its employees and volunteers comply with all provisions of Title 17 of the United States Code, entitled “Copyrights” and other federal legislation and guidelines related to the duplication, retention, and use of copyrighted materials. Please see Appendix K-III.

**Automobile**

Titles for all vehicles owned by the parish/school/entity are required to be on file at the Diocesan Pastoral Center.

All vehicles titled or leased in the name of a parish/school must be insured though the fleet automobile policy of the Diocese of Beaumont. This policy includes auto liability and also protects the Diocese against claims for the use of non-owned and hired vehicles for church related purposes. This policy does not protect personally owned vehicles. Individuals need a personal automobile policy for such vehicles.
Contact the Department of Financial Services for assistance PRIOR to the acquisition of a vehicle.

Drivers of parish/school/diocesan vehicles are only authorized after a check has been made of their driving record. Please see Appendix J-III-C Fleet Program (page J-20) for information on operating a parish/school/diocesan vehicle.

For persons using their personal vehicles for parish/school/entity business, copies of drivers’ licenses and proof of insurance must be obtained annually. Please see Appendix J-III (page J-19).

**Workers’ Compensation**
Workers’ compensation is designed to take care of work related injuries. All employees, priests, and religious are covered. Employees are automatically covered when hired. This policy pays for medical costs for work related injuries. If the injury is serious enough to prevent the employee from working, reduced salary benefits are provided. Additionally, specific benefits according to state compensation statutes are payable to employees who sustain permanent or partial disability, such as the loss of a limb or loss of an eye.

The cost of this coverage is based on the annual payroll and the type of work performed. At the end of each policy term, an audit is conducted to determine the actual salaries during the year, and additional charges and refunds are then addressed.

Employees must be instructed to notify their supervisor immediately in the event they become injured on the job in order that the accident can be reported. Please see Appendix J-IV (page J-24).

**Certificate of Insurance**
A certificate of insurance is required from third parties such as:
- Renters of facilities (hall, auditorium, gymnasium, etc.)
- Rides and amusement companies
- Contractors
- Hired vans or busses
- Caterers, food service
- Equipment rentals
- Parish/school/entity leasing agreements

Please see Appendix J-v (page J-24), for additional information.

**Special Events- Sponsored**
For events open to the public, a special events insurance policy must be obtained.
PARISH SPONSORSHIP: WHAT DOES THIS MEAN?

We are often asked what criteria an organization must meet to be parish sponsored or affiliated. In the event of an insurance claim involving a potential non-parish sponsored activity, the following questions would need to be asked to help determine if a group is parish sponsored:

► Does the parish/school/entity have full control or final decision making authority over the function?

► Do fees associated with the function flow through the parish/school/entity account?

► If applicable, is the function open to all parish members?

► Is the purpose of the function to facilitate learning, raise funds for the parish/school/entity or to provide a social service on behalf of the church?

► Is the organizer or leader of the function a parish employee or volunteer?

Generally, if the answer is “no” to any of these questions, the activity is not parish/school/entity sponsored, meaning that the facility user needs to provide:

1. LICENSE AGREEMENT (Exhibit J-d, Page J-29)

2. CERTIFICATE OF LIABILITY INSURANCE (Exhibit J-g, Page J-37)

Please see Appendix J-VI (page J-25) for additional information regarding special events-Sponsored.

Special Events- Non-sponsored
For information regarding special events that are non-parish/school/entity sponsored please see Appendix J-VII (page J-25 through J-28).

VI. Conclusion

As noted, a system of internal controls consists of both general and specific policies. This system is documented so that all personnel know what is expected of them and will be properly trained to carry out their responsibilities.
Chapter 3
Internal Controls Review

Each parish/school/entity must establish an Evaluation Committee that will conduct a formal Evaluation of financial records each year. The Committee should be appointed by the Finance Council and the appointments should be ratified by the pastor/principal/director. It should consist of at least three persons. None of these persons may be employees of the parish/school/entity or individuals who have the responsibilities or duties involving the handling of funds or authorizing expenditures. Of the three, two of those persons should be finance oriented and familiar with the activities of the parish/school/entity. One person should be a member of the Finance Council.

Small parishes/schools may want to join together and form an Evaluation Committee with a representative from each parish. This joint Evaluation Committee could perform an annual Evaluation and prepare a report for each parish/school.

The purposes of the Evaluation Committee are to:

- Ensure that the parish/school/entity is operating in accordance with Diocesan financial policies and procedures.
- Ensure internal control procedures are being followed.
- Ensure the accuracy of financial reports.
- Examine underlying documentation to support the financial statements.
- Recommend any changes the Committee believes appropriate to improve the financial structure.

The annual Evaluation by the Committee should be undertaken as soon as possible after the annual financial report has been completed, but no later than August 31. A written report should be prepared which briefly summarizes the procedures the Committee followed and its findings and recommendations. The report should be reviewed with the pastor/principal/director and the recommendations communicated to the Parish Council/Education Commission and Finance Council. Additionally, the report should be submitted to the Department of Financial Services within 30 days following the date the financial statements were submitted. The Diocesan Self-Grading Report is provided in Appendix L.

The Diocese may also perform audits as deemed appropriate of any parish/school/entity or of any of its organizations. Customarily, this will be done at the conclusion of the administration of a pastor/principal/director. External audits of parishes and schools are conducted on a periodic basis.
Appendix A

Parish/Mission Finance Council Guidelines

(Rev. March 1, 1997)

The 1983 Code of Canon Law calls for the establishment of consultative bodies in every parish to assist the pastor. Canon 537 mandates a Finance Council in every parish to assist the pastor in the administration of parish goods. “Each parish is to have a finance council which is regulated by universal law as well as by norms issued by the Diocesan Bishop; in this Council the Christian Faithful, selected according to the same norms, aid the Pastor in the administration of parish goods with due regard for the prescriptions of Canon 532.” (Canon 537)

The pastor, without abdicating his pastoral authority and leadership, must be willing to encourage and enable lay persons to assume various roles in a spirit of shared responsibility. A Finance Council can genuinely assist the pastor in his challenge to administer the temporal resources and fiscal affairs of the parish community and to formulate policy and procedures in service to the effective management of parish assets.

PURPOSE:

The primary purpose of the Finance Council is consultative. It is to assist the pastor, who is the Administrator of the juridic person—the parish—in making administrative decisions and policies on both the ordinary and the extraordinary level of administration (Exhibit #A-1). There should be an awareness of the overall mission and pastoral vision of the parish in all consultation.

FUNCTIONS:

The Finance Council shall:

1. Assist the pastor in the administration of parish goods in accordance with the norms of Canons 1281 to 1288 (See Exhibit A-2). The Council must be consulted in any matter of extraordinary administration before permission is requested of the Bishop.

2. Assist the pastor in the preparation of a yearly budget of income and expenditures. The proposed budget should be shared with the Parish Pastoral Council.

3. Assist the pastor in the preparation of an annual financial report of income and expenditures for dissemination to the parishioners and forwarding to the Diocesan Pastoral Center.

4. Review the parish income and expense report quarterly, and make a report available to the Parish Pastoral Council at least annually.

5. Assist parish boards and organizations in preparing and submitting annual budgets.
6. Study parish revenues and make recommendations for increasing revenue to meet both parish and diocesan goals and priorities.

7. Familiarize themselves with, implement, and evaluate compliance with all diocesan fiscal policies and assist the pastor in meeting these obligations.

8. Encourage support of parish and diocesan Stewardship programs.

**MEMBERSHIP:**

The Finance Council shall consist of no more than five nor less than two parishioners who are Catholic and, if possible, possess experience or expertise in business, finance, or law.

Members are appointed by the pastor for a three-year renewable term, or until there is a change in pastorate. If a member is removed from the Council by the pastor for a serious reason, notification is to be given to the Diocesan Fiscal Officer.

**MEMBERSHIP QUALIFICATIONS:**

The Council should consist, if possible, of professionals who are knowledgeable about banking, business, investment counseling, accounting, insurance, etc., and who are committed to the work of the Church. They are to be practicing members of the Church and outstanding in integrity.

Excluded from membership on the Finance Council are persons who could have a conflict of interest from such affiliation. Also ineligible are staff members and any close relatives of the pastor (e.g. brother, sister, nephew, niece, in-law).

**MEETINGS:**

The Finance Council shall meet at least quarterly. Additional meetings are held as the pastor or the Finance Council (Chair) deems necessary.

**RELATIONSHIP:**

The Finance Council is distinct from the Parish Pastoral Council. The Chairperson of the Finance Council is to attend the Parish Pastoral Council meetings when input will enable the Finance Council to fulfill its responsibilities (See FUNCTIONS, page A-1).
**ORDINARY ADMINISTRATION**—those activities of an administrator that are done routinely or regularly, such as collecting debts, rents, interest, and regular income; maintaining property and checking accounts; supporting personnel; accepting nominal gifts; paying bills; making routine purchases.

**EXTRAORDINARY ADMINISTRATION**—those activities of an administrator that:

A. Do not occur regularly or routinely;
B. Are of major importance according to the economic condition of the parish;
C. Are not covered within the meaning of "ordinary" administration

In the Diocese of Beaumont, effective January 1, 2017, the Bishop established that any transaction of $25,000 or more constitutes extraordinary administration and requires his written permission in advance.

The traditional notion of extraordinary administration includes, but is not limited to:

- alienation (the transfer of ownership of church property by sale or by gift; the disposal of objects of worth due to their artistic, historical, or consecrated nature; or any transaction that would jeopardize the patrimonial condition of the juridic person); Refer to Canons below which govern contracts and alienation.
- land purchases
- lease or rent of church property which subjects it to a permanent or long-term burden
- acceptance or refusal of major gifts
- construction of new buildings or extensive repair of old buildings
- long-term investment of any kind of capital
- application for a loan (all loans must be co-signed by the Bishop)
- special collections not prescribed by the Bishop
- establishment of a school or a cemetery
- initiating or contesting a lawsuit

**Canon 1291:** The permission of the competent authority according to the norm of law is required in order validly to alienate the goods which through lawful designation constitute the stable patrimony of a public juridic person [parish] and whose value exceeds the sum determined in law.

**Canon 1292:**

2. The permission of the Holy See is also required for valid alienation when it is a case of goods whose value exceeds the maximum amount [$3,500,000 for the Diocese of Beaumont as of 12-01-11], goods donated to the church through a vow, or goods which are especially valuable due to their artistic or historical value.

3. If the object to be alienated is divisible, the parts which have previously been alienated must be mentioned in seeking the permission for alienation; otherwise the permission is invalid.
4. The persons who must take part in alienating goods through their advice or consent are not to give their advice or consent unless they have first been thoroughly informed concerning the economic situation of the juridic person whose goods are proposed for alienation and concerning previous alienations.
Canon 1281:

1. With due regard for the prescriptions of their statutes, administrators invalidly posit acts which go beyond the limits and procedures of ordinary administration unless they first obtain written authority from the Ordinary.

2. The acts which go beyond the limits and procedures of ordinary administration are to be defined in the statutes; if, however, the statutes do not mention such acts, it is within the competence of the diocesan bishop to determine such acts for persons subject to him after he has heard the finance council.

3. Unless and to the extent that it is its own advantage, a juridic person is not held to answer for acts invalidly posited by its administrators with due regard for the right to sue or to have recourse against administrators who have damaged it.

Canon 1282: All clerics or laypersons who, through a legitimate title, take part in the administration of ecclesiastical goods are bound to fulfill their duties in the name of the Church and in accord with the norm of law.

Canon 1283: Before administrators take office:

1. They must take an oath before the Ordinary or his delegate that they will be efficient and faithful administrators;

2. They are to prepare, sign, and subsequently renew an accurate and detailed inventory of immovable goods, movable goods, either precious or of significant cultural value, or other goods along with a description and appraisal of them;

3. One copy of this inventory is to be kept in the archives of the administration; the other, in the curial archives; any change whatever which the patrimony may undergo is to be noted on each copy.

Canon 1284:

1. All administrators are bound to fulfill their office with the diligence of a good householder.

2. For this reason they must:
   
   a. Take care that none of the goods entrusted to their care is in any way lost or damaged and take out insurance policies for this purpose, insofar as such is necessary;
b. Take care that the ownership of ecclesiastical goods is safeguarded through civilly valid methods;

c. Observe the prescriptions of both canon and civil law or those imposed by the founder, donor, or legitimate authority; they must especially be on guard lest the Church be harmed through the non-observance of civil laws;

d. Accurately collect the revenues and income of goods when they are legally due, safeguard them once collected and apply them according to the intention of the founder or according to legitimate norms;

e. Pay the interest on a loan or mortgage when it is due and take care that the capital debt itself is repaid in due time;

f. With the consent of the Ordinary invest the money which is left over after expenses and which can be profitably allocated for the goals of the juridic person;

g. Keep well ordered books of receipts and expenditures;

h. Draw up a report on their administration at the end of each year;

i. Duly arrange and keep in a suitable and safe archive the documents and deeds upon which are based the rights of the Church or the institution to its goods; deposit authentic copies of them in the archive of the curia when it can be done conveniently.

3. It is strongly recommended that administrators prepare annual budgets of receipts and expenditures; however, it is left to particular law to issue regulations concerning such budgets and to determine more precisely how they are to be presented.

Canon 1285: Within the limits of ordinary administration only, it is permissible for administrators to make donations for purposes of piety or Christian charity from movable goods which do not pertain to the stable patrimony.

Canon 1286: Administrators of goods:

1. Are to observe meticulously the civil laws pertaining to labor and social policy according to Church principles in the employment of workers;

2. Are to pay employees a just and decent wage so that they may provide appropriately for their needs and those of their family.
Canon 1287:

1. Both clerical and lay administrators of any ecclesiastical goods whatsoever which have not been legitimately exempted from the governing power of the diocesan bishop are bound by their office to present the local ordinary with an annual report, which in turn he is to present to the finance council for its consideration; any contrary custom is reprobated.

2. Administrators are to render an account to the faithful concerning the goods offered by the faithful to the Church, according to norms to be determined by particular law.

Canon 1288: Administrators are neither to initiate nor to contest a lawsuit on behalf of a public juridic person in civil court unless they obtain the written permission of their own ordinary.
Dear Bishop Guillory:

Enclosed is the financial report that was made available to parishioners for the fiscal period ended ______________. Please accept this statement as the annual certification concerning financial governance of the parish for the current fiscal period. This is to certify to the following:

1. that periodic financial reports were made available to parishioners, as follows:

<table>
<thead>
<tr>
<th>Date of Financial Report</th>
<th>Date Issued to Parishioners</th>
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2. that the enclosed financial report represents, to the best of our knowledge and belief, an accurate and complete accounting of parish finances;
that the finance council regularly reviews and discusses the budget and periodic financial statements. Meetings of the finance council during the above period, and since the end of the period, were held on the following dates:

- 
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The above is hereby attested to by the Pastor and the members of the Parish Finance Council:

<table>
<thead>
<tr>
<th>Printed Name</th>
<th>Occupation</th>
<th>Signature</th>
</tr>
</thead>
<tbody>
<tr>
<td>--------------</td>
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</tbody>
</table>

Sincerely yours,

_________________________
Pastor

Cc: Diocesan Chief Financial Officer
Appendix B

Budgeting

I. PURPOSE AND IMPORTANCE OF BUDGETING

All budgeting in the church should be done, not just with a view to increasing income, meeting expenditures, and providing for unforeseen circumstances, but also in the light of the demands of social justice (canon 1286) and in the light of one of the principal purposes of raising funds in the church, namely, to be able to perform the works of charity toward the needy (canon 1254, §2).

Because church resources are usually limited and in most cases represent funds entrusted to the church by its parishioners, church officials have the responsibility of making sure that these funds are spent wisely. The preparation of an annual budget can help pastors/principals/directors fulfill this sometimes awesome but all-important responsibility. Frequently, the financial difficulties of a parish/school/entity can be traced to the fact that a budget was either not prepared or not closely followed. Additionally, budgeting is important for the following reasons:

(A) **Formalizes planning** – Budgets force pastors/principals/directors and other concerned parties to study the future so that they can develop a formal plan to achieve both the short-term and long-term goals of the parish/school/entity. For example, a long-term goal for a parish might be the construction of a religious education center. The parish must be able to show a realistic plan of action to enhance revenues to meet construction costs. Such detailed planning is essential before requesting a loan from the Diocesan Deposit and Loan Fund.

(B) **Reduces emotion-driven decisions** – Churches operating without budgets (or with budgets that are very flexible) are prone to spend their money erratically. With a firm one-year operating budget, programs and activities are funded prior to the start of the fiscal year and everyone is forced to live within the budget for this time period.

(C) **Basis for Performance Evaluation** – Budgets provide a foundation for the evaluation of the parish/school/entity’s effectiveness in meeting its anticipated goals. Performance must be measured against the actual results for the same time period.

(D) **Basis for Control** – By using budgets, control over expenditures can be exercised. If variances from the budget, either positive or negative, are out of line, inquiries can be made and corrective action can be taken. Corrective action may be in the form of seeking additional contributions, cutting costs, changing personnel, etc.
(E) **Gets Parishioners Involved** - Budgeting should involve as many members of the parish/school/entity as possible. By getting parishioners to share their ideas, thoughts, opinions, etc., the parish/school/entity improves its chances of achieving its goals.

(F) **Increases the Commitment to Giving** – When parishioners have participated in the formulation of the budget, they are more apt to make sure that the budgeted results occur. Involved, committed parishioners are much more likely to contribute than are members who are kept distant from the financial affairs of the parish/school/entity, but are then asked to contribute.

(G) **Generates Confidence in the Church’s Leadership** – When both long-term and short-term goals and objectives are prepared and sound budgets are established and followed, the parish/school/entity is more likely to be successful in achieving these goals. Contributions and special requests will be taken seriously.

(H) **Allows for Continued Operation When Cash Receipts and Disbursements are Mismatched** – Many parishes/schools/entities have a cash flow situation in which excess funds are available several months of the year, but these funds must be maintained and used during the summer months when attendance and giving are traditionally lower. Without proper budgeting, excess funds could be committed before the parish/school/entity realizes that these funds were needed to cover fixed costs during times of low attendance.

(I) **Allows Time to Save or Borrow Prudently** – Budgets help parishes/schools/entities pinpoint how much money is needed and when it is needed to realize its short and long-term goals. Budgets also help churches to determine the appropriate amount of any surplus to save and invest without hampering current and future operations.

The budgeting reasons listed above clearly indicate how vitally important it is that all parishes/schools/entities prepare an annual operating budget and use it to guide their operations. Failure to recognize the importance of budgeting has caused some of our parishes/schools/entities to experience severe financial distress. With time and practice, accurate budgeting may help to relieve some of this distress.

**II. PRINCIPLES OF BUDGETING**

The following principles are to be used as a basis in budget planning. Implementation of these principals will ensure accurate budgets and good results from the process.

(A) Base the next year’s budget on an accurate estimate of the current year’s income and expenses.
(B) Budget all figures as accurately as possible. Avoid the tendency to pad figures to provide for numerous contingencies. Conversely, be sure to budget enough for all planned expenses.
(C) If the parish has an elementary school, the parish must not subsidize the school indirectly by failing to charge adequate expenses to the school, especially in the areas of staff and utilities. On the other hand, be sure that the school is not assessed unfairly for parish costs. Consequently, accurate pro-rations are important.

(D) Try to make your budget reflect your operations and objectives. If changes are planned, appropriate additions or reductions in expenses should be made in next year’s budget.

(E) Involve people in the budget planning process who need to be informed. This includes the pastor/principal/director, members of the Finance Council and others.

(F) Provide members with a budget summary and inform them of costs.

III. FINANCIAL PLANNING CALENDAR

The following budget calendar will help your parish/school/entity complete its financial planning activities:

<table>
<thead>
<tr>
<th>TARGET DATE</th>
<th>ACTIVITIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>March 31</td>
<td>First draft of next year’s budget completed</td>
</tr>
<tr>
<td>April 1-30</td>
<td>Budget discussion with Finance Council</td>
</tr>
<tr>
<td>May 15</td>
<td>Budget finalized by the Pastor/Principal/Director and Finance Council</td>
</tr>
<tr>
<td>May 31</td>
<td>Budget for next year submitted to the Department of Financial Services and CPA Firm</td>
</tr>
<tr>
<td>July 31</td>
<td>Annual Parish/School Financial Reports for the year just completed submitted to the Department of Financial Services and to parishioners</td>
</tr>
<tr>
<td>October 31, January 31, April 30</td>
<td>Quarterly Parish/School Financial Report for the current year submitted to the Department of Financial Services</td>
</tr>
<tr>
<td>Schools have two additional submissions:</td>
<td></td>
</tr>
<tr>
<td>December 15</td>
<td>Preliminary Budget Due to the Department of Financial Services</td>
</tr>
<tr>
<td>August 31</td>
<td>Amended Budget Due to the Department of Financial Services</td>
</tr>
</tbody>
</table>

IV. STEPS IN BUDGET ANALYSIS AND DEVELOPMENT
Listed below are the major steps in the budget analysis and development process. They should be followed in chronological order.

The pastor/principal/director, members of the Finance Council and other appropriate individuals are to be involved in the process. However, many of the steps can best be performed by a single individual or by several people working together. After reviewing the step, determine the most appropriate and efficient manner of accomplishing the tasks.

Budgets in the Diocese of Beaumont must be based on the “zero balance budgeting” approach. This means that revenues must equal expenditures. In the event of a budget surplus, plans should be made to invest the surplus. In the event of a budget deficit, permission of the Bishop is necessary.

Prepare the Budget Form

1. A copy of the budget worksheet that is to be submitted to the Department of Financial Services will be provided to the parish/school/entity at the appropriate time. The budget worksheet will show year-to-date actual balances, as well as budget numbers for the current fiscal year. Experience has shown that budgets are more accurate when historical figures are readily available for your review. When posting financial information, omit cents and always round to the nearest dollar.

2. Complete the budget worksheet provided by the Department of Financial Services.

   - For each item in the Chart of Accounts, develop an income and expense budget figure.
   - Use the prior year actual and the current year budgeted figures as a basis for next year’s budget.
   - Consider the parish/school/entity’s goals and objectives as the budget is being developed. Will more staff be needed? Must a new computer be purchased?
   - Use the annual budget guidelines provided by the Department of Financial Services. See Exhibit B-a.
   - Consider whether there will be economic factors which will have an impact on projected cash flows. Questions concerning the stability of the local economy, the insecurity of revenue in special fund-raisers, and the loss of generous contributors should be considered.
   - Budget offertory for 51 weeks per year (Entire Easter collection is for Seminarians Education and Welfare).
   - The consideration of high income during major Holy days and the high expenditures due on completion of some projects should be discussed in detail.
The patterns of Sunday collections should be viewed to see if an estimation of any increase or decrease can be anticipated. Plans for stewardship drives might also be considered at this time in an attempt to increase weekly contributions.

Departmental budgets should be reviewed from each department. After an initial review by the Finance Council, a time for department heads to come before the committee for comment should be set.

Departmental directors should not only ask about their proposed budget, but also look to the current year as well. The department heads can also point to long-term goals within their department which will need to be considered by the Finance Council in long-range planning and budgeting.

Once you have budgeted each line item, calculate total income and expenses for the projected budget.

Subtract expenses from income to determine the potential surplus or deficit for the next year. If income equals or exceeds expenditures, rejoice. If expenditures exceed income, recommendations must be made, such as: locate ways to cut the budget, adjust budget items which can be handled by auxiliary groups, identify budget items which can only be undertaken if giving and other income sources exceed projected levels, etc.

Avoid the tendency to force the budget to balance by placing unrealistic figures in income or expense accounts. Reducing expenses or increasing income is realistic only when accompanied by actions which will ensure that these projected changes can actually occur.

As always, the funds granted to specific programs within the budget must be within the financial capabilities of the parish/school/entity. No matter how appealing a program may be, a simple “God will provide” may not ensure funding.

1. Document the calculations and assumptions used in preparing the budget.

   Document your assumptions so that it will be easier to retrace your steps as you find it necessary to review the budget. Things to document include: all percentages, ratios and other factors used to prorate expenses or income between the parish and school, inflationary factors used to increase budget items, lists of equipment and other items which are part of budgeted figures, and other calculations used in arriving at each budgeted line item.

V. EVALUATE THE PROJECTED BUDGET

2. Meet with the Finance Council to discuss the budget. Make any revisions in the budget per the Council’s recommendations. If your parish/school/entity needs assistance in analyzing these figures, request help from the Department of Financial Services.
VI. SUBMIT THE BUDGET AND SUPPORTING DOCUMENTATION

3. Submit the completed budget to the Department of Financial Services by the deadline on the worksheet provided. Budgets presented in other formats will NOT be accepted. Submit copies to appropriate parish/school/entity personnel.

4. Communicate budget to parishioners. Develop a carefully planned strategy to communicate financial information to parishioners. Accurate and complete information about finances can help parishioners understand the financial needs of the parish/school/entity. Present only a summary to them because most parishioners will not need or want to review the numerous and specific details.

Tips for Preparing the Annual Parish Budget
By Wayne M. Lenell, Ph.D, Diocese of Rockford

A common approach to preparing an annual budget is to begin with last year’s budget and add an inflationary factor to it, say three percent, to all items of revenue and expense. While this approach has the benefit of speed in preparation of the budget, it lacks any degree of accuracy.

Most likely, every item of revenue and expense would be incorrectly stated. It is much more work to prepare a meaningful budget, but the benefits far outweigh the burden. To ease the effort, the following are budgeting techniques:

**Divide and Conquer.** Most parishes have many commissions, boards or committees. Use their time and talent. For example, ask the education commission to submit a preliminary budget for the parochial school, and ask the buildings and grounds committee to study the budget for utilities, repairs and maintenance. You may be surprised how thorough a budget your people will devise.

**Avoid guessing as much as possible.** Research instead. You will find that for every question, someone has the answer. The challenge is to find the right person. Call the diocesan finance office for next year’s assessment and insurance rates. Ask the membership of your parish finance council for local wage rate comparisons to help determine what level of raises to plan for.

**Compare to others.** Ask pastors of similar-sized parishes regarding their staff size, pay rates and weekly offertory. Then discuss major variances. You may discover a significant item of unnecessary expense or missing opportunity for revenue.

**Don’t accept an “unbalanced” budget.** Parishes are not like the federal government. They cannot ceaselessly deficit spend. It is simply irresponsible to spend more than you take in.

**Find solutions now.** What if your parish is in an area of economic decline? It is easy to say a parish should not incur deficits, but sometimes reality leaves no choice. Remember, though, that deficit spending only postpones the inevitable. Sooner or later the parish must become financially viable, or close its doors.
A parish in this situation should first help itself to the fullest extent possible. To raise revenue, the parish should practice stewardship (e.g., sacrificial giving, tithing, or time/talent/treasure) and consider other means of raising funds (rummage sales, raffles, candy drives, etc.).

To lower expenses, the parish must consider the necessity of every paid position and explore the possibility of eliminating the position or filling it with volunteer help.

Once a parish has done all it reasonably can on its own, then it should turn to others for help such as “twinning” from wealthier parishes or diocesan support programs. Just remember, it is better to discuss a financial challenge in advance than to begin appearing on “past due lists.”

Avoid the temptation to “plug the difference.” Since a parish should not submit a budget with deficit spending, an easy solution is to create an artificial expectation. “Well, all we need to do is fund raise an extra $10,000 next year. That’s all.” And then you “plug in an unrealistic revenue item into the budget.

Seldom do such plans materialize. The year ends in a deficit resulting in unpaid bills, usually in the form of unpaid charges to the diocese. It is better to resolve the budget issues before the year begins.

Don’t keep doing something because “that’s the way it’s always been done.” Question the necessity of each component of the budget. If teachers’ wages, for example, keep increasing as a percentage of tuition revenue, it could be that class sizes in certain grades have decreased to the point where classes should be combined.
May 12, 2020

RE: Budgeting for Fiscal Year 2020-2021

Dear Pastors/Principals/Administrators:

While going through your budget process, please remember Appendix B in the Temporalities Manual should be followed as a guide in developing and monitoring the budget.

Please also refer to Bishop Guillory’s communication dated May 11, 2020 regarding financial and budgetary mandates for fiscal year 2020-2021 budgets.

In preparing the fiscal year 2020-2021 budgets, please note the following:

1. **Salaries and Wages**

   In an effort to protect jobs, Bishop Guillory has mandated that all salaries are frozen for the upcoming fiscal year. The **priests’ monthly salaries** will also remain at $2,055 for parishes that do not provide a vehicle, and $1,488 per month when the parish provides the vehicle. Remember, diocesan policy states priests are paid on the date indicated on the Diocesan Monthly pay schedule (found on the diocesan website: www.dioceseofbmt.org). No other allowances are allowed.

   Compensation Guidelines for Parish and School employees were developed in January 2003, reviewed in 2007, 2013. As noted above, Bishop Guillory has frozen salaries for the upcoming fiscal year. To contain costs, the annual request for an update to the Pay Classifications and Ranges is currently on hold. Assistance with pay rates and classifications can be made on an individual basis with Beverly Escamilla, the Diocesan Human Resources Director.

2. **Major Medical Insurance**

   The Affordable Care Act (ACA), as well as our plan experience continue to be monitored by the diocesan consultant for major medical insurance, Catholic Mutual Group Inc. For Plan Year 2020-2021 no changes were made by the Diocese to the coverage. The coverage remains with Christian Brothers Employee Benefit Trust (CBEBT) as the carrier and there was no change in the premiums charged to the parishes and schools. An amount of the premium continues to be reserved for costs associated with ACA. The total cost for 2020-2021 for employee tracking and reporting requirements under ACA is estimated to increase from $10,000 to $13,000. This cost will continue to be covered by the diocese and will not be assessed to the parishes and schools of the diocese. The rates are, as follows:

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<th></th>
<th>TOTAL</th>
<th>Employee Cost</th>
<th>Employer Cost</th>
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<tbody>
<tr>
<td>Employee</td>
<td>$903.26</td>
<td>$50.00</td>
<td>$853.26</td>
</tr>
</tbody>
</table>

B-8
The first eight months of the fiscal year need to be calculated at these rates ($853.26 per employee). The last four months of the fiscal year should be estimated using an increase of 15% ($988.75 per employee including dental) as a best guess. The actual increase will depend on our experience (premiums paid versus claims paid) and national health care initiatives. Although the monthly premiums have not increased, CBEBT has informed the diocese that a premium holiday will not be provided in February 2021. For budgeting purposes, the total annual cost of major medical insurance will be $10,781 per employee.

Life, accidental death and dismemberment, and long term disability rates will not change. Life should be calculated at 15 cents per $1,000 of death benefit (annual salary multiplied by 1.5 and rounded up to the nearest thousand). LTD rates (except for priests-see 3 below) should be calculated at 21 cents per $100 monthly salary. Accidental Death and Dismemberment should be calculated at 1 cent per $1,000 of death benefit (annual salary multiplied by 1.5% and rounded up to nearest thousand).

Major medical insurance premiums (health/dental/life/ltd) continue to be paid monthly on the 1st of each month through ACH (automated clearing house) through a monthly draft on the parish/school operating account.

3. Retirement Benefits
The financial mandates include suspension of the employer 401k discretionary and matching contributions for lay employees eligible for the Diocesan Defined Contribution (401k) plan. Therefore, no amount should be budgeted for the 401k expense.

The annual retirement contribution for priests will remain at $1,531 and will be due in July 2020 (this amount includes an annual contribution for a long-term disability provision). The cost for Post Retirement Benefits has been calculated and each parish will receive the assessment amount in a separate email in late May. Please use that figure for budgeting purposes.

4. Diocesan Priest Accountable Reimbursement Plan and Retreat Expense
For Diocesan Priests: $1,300 Accountable Reimbursement for professional employment expenses (includes continuing education provision). For Religious Order Priests: $500 Continuing Education Allowance (not eligible for Accountable Reimbursement). For all priests: $600 annual retreat allowance; $700 for the convocation expense. Please note that the Accountable Reimbursement allowance is just that—only if the priest is accountable and provides documentation for expenses. If no documentation is provided, there is no allowance. This allowance is available for medical expenses.

5. Property, Liability and Workers Compensation Insurance
SMP (Special Multi Peril insurance which includes property, liability, sexual misconduct, etc) RATES are expected to increase overall by 6%. This is based on insurance projections provided to us by Catholic Mutual Group and are based on a projected property value increase of 5%.
Remember to consider any plant additions in your budget calculation. Flood coverage is included in the SMP projection.
Worker's Comp. Insurance rates are projected to remain unchanged. The premium is the rate multiplied by the payroll (inflation adjusted June 30, 2019 payroll figures are used). The effective rate remains at 1%.

Automobile insurance premiums are expected to remain unchanged. REMEMBER, ALL DIOCESAN/PARISH/SCHOOL VEHICLES MUST BE REGISTERED IN THE DIOCESE'S NAME, AND MUST BE INSURED ON THE DIOCESAN POLICY. TITLES MUST BE ON FILE WITH THE DEPARTMENT OF FINANCIAL SERVICES.

Property and casualty (property, liability, auto and workers' compensation) continue to be paid monthly on the 15th of each month through ACH (automated clearing house) through a monthly draft on the parish/school operating account.

6. Costs of Accounting Services
A. Compiled Financial Statements
Cost of services provided by McClelland, Samuel, Fehnel & Busch CPA firm now only include monthly compiled financial statements, preparation of monthly bank reconciliations, and 1099 forms. The fees for this service will be billed based on the number of hours accumulated over a twelve-month period (July 2020-June 2021). Each parish will receive the annual fee, calculated as described, in a separate email to be distributed by late May. THESE ANNUAL FEES WILL BE BILLED QUARTERLY.

If after April 30, 2021, a parish or a school exceeds more than 75% of the total calculated hours then additional fees will be billed for the excess hours at a rate of $50 per hour. Again, after July 31, 2021 (or whenever the fiscal year end work is completed), if the total hours for the parish or school exceeds the estimated hours for the fixed fee then additional fees will be billed to the parish or school at the same rate.

B. Payroll Provider Fees (Paylocity)
During the 2019 conversion from IOI, costs associated with the transition period and set up, were not charged to the parishes or schools. A separate fee for the Paylocity payroll service will be paid by ACH through a monthly draft on the parish/school operating account. The total fee is estimated based on the fee schedule agreed upon with Paylocity for each location (with a portion of the fee subsidized by the Pastoral Center). The fee will be adjusted at year-end for actual. Each parish will receive the new monthly fee to be used for budgeting purposes as part of a separate email to be distributed by late May.

7. Mileage Reimbursement Rates
The financial mandates include a reduction in the rate for which employees will be reimbursed for authorized business miles driven. Reimbursements are only to be made monthly after submitting a log of the mileage and approval by a supervisor. The reimbursement rate will be .35 cents per mile. When compensating replacement ministry priests, please remember to calculate the mileage reimbursement separate from the stipend.

8. Offertory Income
Remember when budgeting offertory income, to include only 51 weeks of income. The ENTIRE Easter collection is to be remitted to the Diocesan Pastoral Center for the education of Seminarians and Ministers.
All budgeting in the Church should be done, not just with a view to increasing income, meeting expenditures, and providing for unforeseen circumstances, but also in the light of the demands of social justice (canon 1286). One of the principal purposes of raising funds in the Church is to be able to perform the works of charity toward the needy (canon 1254). You may wish to remember to contribute to the Aid to Poor Parishes Fund. If so, please include such allocations in the budget.

9. Interest rates for the Diocesan Deposit and Loan Fund will be:

<table>
<thead>
<tr>
<th>Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Loans</td>
<td>0% through December 2020 (reference Bishop Guillory’s memo dated March 30, 2020 regarding special financial arrangements during the COVID-19 pandemic)</td>
</tr>
<tr>
<td></td>
<td>2.25% effective January 1, 2021</td>
</tr>
<tr>
<td>Deposits</td>
<td>0.25%</td>
</tr>
</tbody>
</table>

THESE RATES ARE SUBJECT TO CHANGE AS THE PRIME RATE FLUCTUATES.

10. “Cathedraticum” will continue to be billed monthly based on taxable income from the previous fiscal year and adjusted at year end. The rate remains at 13%.

11. Due date for Budgets

The deadline for submitting the budget is extended to June 20. The CPA firm should have sent February Financial Statements along with a Budget Planning Report. Each location should use the Budget Planning Report to extract the year-to-date actual figures as well as the current budget figures to prepare the 2020-2021 budget. The 2020-2021 budget must then be imported or entered into the PDS Budget worksheet, printed out, and returned to the Department of Financial Services along with the Budget Approval form signed by the pastor. Please remember to keep a copy of your budget for your records.

Budgets will be posted for your use beginning July 15, 2020. All parishes should be using the Church Management components (accounting and census) of PDS. Remember, the modules are integrated and work together. When posting contributions in the census module, corresponding entries are made in the accounting module.

If I can be of further assistance, please do not hesitate to call me.

Sincerely,

Sabrina H. Vrooman, CPA
Chief Financial Officer

C: Most Rev. Curtis J. Guillory, Bishop of Beaumont
Msgr. Michael A. Jamail, Vicar General
Rev. Michael Shane Baxter, Pro Vicar General
Sister Esther Dunegan, Chancellor
Diocese of Beaumont
Mail: Post Office Box 3948
Beaumont, Texas 77704-3948
Location: 710 Archie Street at Forsythe
Beaumont, TX 77701-2802

Office of the Bishop

Telephone: (409) 924-4310
Bishop Fax: (409) 924-4399
Catholic Pastoral Center Fax: (409) 838-4511
Email: bishop@dioceseofbmt.org

TO: Pastors, Clergy, Principals, and All Diocesan Staff
CC: President/CEO Catholic Charities and Catholic Charities Staff
DATE: May 11, 2020
RE: Financial and Budgetary Mandate for FY2020-2021 Budgets

I thank you for your continued dedication to your work on behalf of the faithful of our Diocese. We continue to monitor the impact of the COVID-19 pandemic. The rapidly changing events of the past few months teach us that we must be patient and diligent in our efforts to continue our mission.

We must keep in mind that serving the faithful of our diocese includes a responsibility of good stewardship of the funds with which we are entrusted.

I have reviewed possible alternatives that will reduce expenses while allowing the Diocese to continue supporting ministry. I want to repeat that I do not want to reduce staff or wages, if at all possible. With this goal in mind, I have mandated the following cost reduction items for all parishes, schools and diocesan departments within the Diocese to be implemented on the effective dates noted, until further notice:

1. **Freeze on Salary Rates** – Effective immediately, salaries will be frozen at the current level.
2. **Diocesan 401k Plan** – Effective July 1, 2020, the employer 401k match and discretionary contributions for eligible employees will be suspended. All employees may continue to elect to make contributions during this period and are encouraged to continue participating in the 401k plan. The last pay date for which employer contributions will be made will be the June 16, 2020 pay date for those employees paid on a monthly schedule, and, the July 14, 2020 pay date for employees paid on a biweekly schedule.
3. **Mileage reimbursement rate** – Effective July 1, 2020, the reimbursement rate for mileage will be reduced from 57.5¢ per mile to 35¢ per mile.

These measures will provide cost reductions, with the least impact on employee pay. Other additional cost-saving steps by the locations may be required, currently and in the foreseeable future, depending upon the unique circumstances of your location. I also will continue to monitor and evaluate the financial impact of this pandemic and may implement other cost reduction actions in the future, as deemed necessary.

I ask again that you please continue to pray for all those who are ill or suffering, the people on the front lines (medical professionals, caretakers, farmers, ranchers, grocery providers, police and firefighters) and, all those in leadership roles. Remember also the millions of Americans who are now unemployed.

END
Exhibit B-b

DIOCESE OF BEAUMONT
BUDGET APPROVAL
FISCAL YEAR _________

After consultation with the duly appointed Finance Council, I hereby approve the _________ fiscal year budget.

Location Name: ________________________________

Location Number: ______________________________

with revenues totaling $ _________________________

and expenditures totaling $ _______________________

________________________________  ________________________
Juridic Head Signature (Bishop/Pastor) Date
Appendix C

Chart of Accounts

The uniform chart of accounts was adopted July 1, 2004.

- Fund Raising Activities:
  The income and expenses related to fund raising activities for cash basis entities should be recorded in “net” accounts. In other words, income and expenses should be posted to the same account so that only the “net” result is reported. This “net” amount must be recorded in the revenue section.

- Pro-rating Expenses:
  Often expenditures occur that should be divided among several accounts within the accounting system. For example, a single order of office supplies may be used in part for the religious education program and in part for administration; or an employee may spend part of their time in pastoral work and part in the educational program. In such cases, the amount of the expenditure to be charged to each account is estimated on a time or usage basis. One check is written to pay the entire bill, but the total amount is then divided and entered among the two or more appropriate expenditure accounts.

When expenditures are shared by a parish and a school, the case is somewhat different; for example, the case of the custodian who spends part of his time working in the church and part in the school; or in the case of parish organizations using the school. Here, since two separate checking accounts are used, the simplest way to handle the prorating is to pay all the expenses out of one checking account (whichever will have the larger share of the expenditures attributed to it), and then at the end of the month reimburse that account for the total expenses attributed to the other entity. Thus, the custodian, who spends part of his time in the church and part in the school, could be paid his entire salary by the church, and then at the end of the month, the school would reimburse the church for the total prorated amount of the time he spent working for the school. The total amount to be prorated should include gross salary, social security and Medicare taxes, health insurance premiums and retirement contributions.

Funds Held in Trust: Special Collections. Collections do not flow through the revenues and disbursements do not flow through the expenses of the entity unless they are “transferred” to the entity. Integrity is to be maintained so as not to commingle these funds with the entity’s operations.

Transfers: Transfer accounts are used to account for the movement of money among parish/school/entities. For example: a mission may pay a pro-rata share of the pastors salary. The pastor receives a salary from the mother parish. The mission writes a check to the mother parish for its pro-rata share. This movement of money would be
recorded as a “Transfer out” on the mission’s books (as an expense) and recorded as a “Transfer in” on the mother parish’s books (as income).

Suspense: This account is used only if a new account has been requested, but has not been added to the parish/school/entity’s chart of accounts. This account should always have a zero balance at the end of the month.
The Chart of Accounts includes account codes in five (5) distinct areas: Assets, Liabilities and Net Assets, Revenues, and Expenditures. Within each of these areas, there are a number of categories defined. These categories are further grouped and defined by the Uniform Chart of Accounts.

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<th>OBJECT / ACCOUNT CODE</th>
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Object / accounting codes within each of these major categories are listed and defined as follows...

ASSETS – An asset is any tangible or intangible item possessed by an entity that has monetary value. For parish accounting, only tangible assets are included (including both current and fixed assets).

LIABILITIES AND NET ASSET BALANCES – Liabilities include obligations or debt owed by an entity (including current and long-term liabilities).

Total assets less total liabilities constitute the net asset balance.

REVENUES – Includes all sources of revenues to the entity.

EXPENDITURES – Includes all costs associated with operating the entity in the given accounting period.

Account Code Definitions

ASSET CODE

1101-000-00 Cash – Operating – All funds, which are available for day-to-day transactions, should be recorded in this checking account.

1117-000-00 Cash - Petty Cash – This account provides for cash set aside for making immediate small expenditures (such as freight), which, if paid by check, would cause delay, annoyance, and excessive expense of maintaining additional records. The fund is established with $100 and expenditures should meet the same documentation requirements as expenditures from the Operating Account. The fund should be reimbursed periodically for the exact amount of the vouchers so as to restore it to its original sum.
1118-000-00 Cash - Diocesan Deposit and Loan Account – This account used to track funds held in the Diocesan Deposit and Loan.

1120-000-00 Cash - Savings / Money Market – All interest bearing deposits with financial institutions should be recorded in this account. This includes funds deposited in Money Market Funds.

1121-000-00 Cash - Savings / Money Market – All interest bearing deposits with financial institutions should be recorded in this account. This includes funds deposited in Money Market Funds.

1130-000-00 Cash - CD – Short Term – This account used to track funds held in certificates of deposit. (Identify account with maturity date.) (Additional accounts can be added as needed.)

LIABILITES CODE

2105-000-00 Accounts Payable Mass Stipends – This account is used to account for mass stipend funds payable to individual priests.

2231-000-00 Federal Income Tax Withheld – This account is used to account for federal income taxes withheld.

2232-000-00 FICA – Social Security Withholding – This account is used to track the employee’s portion of social security tax withheld (6.2% of earnings.)

2233-000-00 FICA – Medicare Withholding – This account is used to track the employee’s portion of Medicare withheld (1.45% of earnings.)

NOTE: FOR ITEMS 2232-000-00 AND 2233-000-00 - Do not process FICA on Diocesan Priests, as they are considered self-employed for social security purposes. Also, do not process FICA for Religious Communities listed in the Official Catholic Directory. This is processed as a vendor accounts payable – see account number 7901-311-00.

2234-000-00 401K Plan Withholding – This account is used to track employee funded 401K plan withholding.

2236-000-00 Court Ordered Payroll Deduction(s) – This account is used to track the withholding of court ordered deduction(s) from individual employee’s payroll as applicable.

2421-000-00 Notes Payable – Diocesan Deposit and Loan – Short-Term - This account is used to track the current portion (due within the current fiscal period) of notes payable to Diocesan Deposit and Loan.

2501-000-00 The Catholic University of America - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2502-000-00 World Mission Sunday (Propagation of the Faith Collection) - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2503-000-00 Catholic Campaign for Human Development - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2504-000-00 Retirement Fund for Religious - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution
2505-000-00 Church in Latin America - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2506-000-00 Catholic Relief Services - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2507-000-00 Holy Land Collection - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2508-000-00 Seminarian Education Collection - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution.

2509-000-00 Catholic Home Missions Appeal - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution.

2510-000-00 Catholic Communication Campaign - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2511-000-00 Peter’s Pence (Collection for the Holy Father)- This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2512-000-00 Visiting Missionary Appeal (Mission Co-op)- This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2513-000-00 Holy Childhood - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2514-000-00 Infirm Priest Collection - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2515-000-00 Catholic Charities Collection - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2516-000-00 Black & Indian Missions - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2517-000-00 Special Diocesan Collection #1- This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

**NET ASSETS CODE**

Equity accounts that track the Net Assets of the entity categorized by Unrestricted (including Designated), Temporarily Restricted, and Permanently Restricted categories as per the donor stipulations. Note: Restrictions are donor imposed; Designations are administratively imposed.

Please note: The software is programmed to automatically produce the entries to the net assets.

3100-000-00 Net Assets – Unrestricted - Equity account that tracks assets that are not restricted either by donors, organizations or by law. NOTE: The software is programmed to automatically produce the entries to the net assets.

3100-000-10 Net Assets – Designated - Equity account that tracks assets which use have been administratively designated by the organization/parish/school/entity. NOTE: The software is programmed to automatically produce the entries to the net assets.
3100-000-20  Net Assets – Temporarily Restricted - Equity account that tracks assets which use has been limited by donor imposed time restrictions or purpose restrictions. NOTE: The software is programmed to automatically produce the entries.

GENERAL REVENUES - 010

4100-010-00  Contributions—“are gifts given to a common fund for charitable purposes.” Gifts are “given voluntarily without charge.” Offerings are “something offered in worship or devotion.” Offertory is “the offering of the unconsecrated elements that is made to God by the celebrant at Mass.”

4101-010-00  Contribution – Collection – Envelope – Sunday - This account is used to track money received from registered parishioners.

4102-010-00  Contribution – Collection – Envelope - Holy Day – This account is used to track funds received via the regular offertory collection from registered parishioners taken up on Holy Days.

4111-010-00  Contribution – Collection – Loose Change – Sunday - This account is used to track money received in the form of cash and checks from parishioners and/or visitors.

4112-010-00  Contribution - Collection - Loose Change – Holy Day - This account is used to track funds received via the regular offertory collection in the form of cash and checks from parishioner and/or visitors taken up on Holy Days.

4130-010-00  Contribution - Special Parish Collection – This account is used to track money received via a second collection that is neither a Special Collection or not classified elsewhere.

4140-010-00  Contribution - Bishop’s Faith Appeal – This account is used to track money received in excess of the Bishop’s Faith Appeal goal. (Contributions over the goal sent back to the Parish.)

4190-010-00  Contributions – Ordinary Gifts/Donations – This account is used to track contributions received from parishioners or other sources without donor imposed restrictions. (<$15,000)

4410-010-00  Sales -Advertising – This account is used to track funds received from advertising.

4440-010-00  Sales – Religious Articles – This account is used to track funds received from sale of religious articles.

4610-010-00  Investment Inc - Interest – This account is used to track interest income received from external unrestricted interest bearing accounts.

4630-010-00  Investment Inc - Royalty – This account is used to track royalties received from unrestricted royalty bearing investments i.e. oil and gas lease income

4710-010-00  Net Fund Raising – This account is used to track monies raised/earned for an intended purpose. (Additional accounts can be added as needed.) Note: Accounts used to track net fund raising income that benefit the entire parish or school. Fund raising accounts are tracked net of related fund raising expenditures.

Please note: All income is credited to the account and all related fund raising expenditures are debited to the account. This allows the account balance to reflect the net earnings of the specific fund raising event.

4711-010-00  Net Fund Raising – This account is used to track monies raised/earned for an intended purpose. Note: Accounts used to track net fund raising income that benefit the entire parish or school. Fund raising accounts are tracked net of related fund raising expenditures.
Please note: All income is credited to the account and all related fund raising expenditures are debited to the account. This allows the account balance to reflect the net earnings of the specific fund raising event.

4921-010-00 Interest Income – Diocesan Deposit and Loan – This account is used to track Interest Income for Diocesan Deposit Account(s).

4941-010-00 Subsidies – Diocese – This account is used to track subsidies from the diocese.

4981-010-00 Transfers In (Reimbursement) – This account is used to transfer money within the diocese from parish to parish/school for reimbursement.

5110-010-00 Extraordinary Income - Gifts, Donations – This account is used to track gifts or donations that are neither administratively designated nor donor restricted. (>\$15,000)

5140-010-00 Extraordinary Income - Building Fund – This account is used to track funds that are donor restricted for the Building Fund.

5210-010-00 Extraordinary Income – Sale of Land – This account is used to track the proceeds from the sale of land.

5220-010-00 Extraordinary Income – Sale of Building – This account is used to track the proceeds from the sale of Building(s).

5230-010-00 Extraordinary Income – Sale of Vehicles – This account is used to track the proceeds from the sale of vehicle(s).

5240-010-00 Extraordinary Income – Sale of Furniture and Equipment – This account is used to track the proceeds from the sale of furniture and equipment.

9999-010-00 Suspense – This account is used only if a new account has been requested, but has not been added to the parish/school/entity’s chart of accounts. This account should always have a zero balance at the end of each month.

**Teaching the Faith – Education / Formation**

Religious Education / Lifelong – 111

4190-111-00 Contributions – Ordinary Gifts/Donations – This account is used to track contributions received by the Religious Education program from parishioners or other sources without donor restrictions. (<\$15,000)

4301-111-00 Fees – Registration – This account is used to track registration fees for all Religious Education.

4710-111-00 Net Fundraising - This account is used to track monies raised/earned for an intended purpose. (Additional accounts can be added as needed.) Note: Accounts used to track net fund raising income that benefit Religious Education. Fund raising accounts are tracked net of related fund raising expenditures.

Please note: All income is credited to the account and all related fund raising expenditures are debited to the account. This allows the account balance to reflect the net earnings of the specific fund raising event.

7102-111-00 Compensation – Lay – This account is used to track the compensation of Lay personnel for Religious Education.

7230-111-00 Emp Portion – FICA (SS and Medicare) – This account is used to track the employer’s portion of taxes associated with employee payroll for Religious Education.
7240-111-00 Emp Portion – Major Medical – This account is used to track the employer’s portion of Health Insurance expenditures for Religious Education personnel. This is to include Health, Life/ADD, and LTD. Note: The employee’s portion is also recorded in this account through the payroll module.

7250-111-00 Emp Portion – Retirement Lay – This account is used to track the employer’s portion of retirement for lay personnel for Religious Education.

8204-111-00 Supplies - Office – This account is used to track costs of office supplies / materials for all the Religious Education.

8205-111-00 Supplies - Food – This account is used to track costs of food supplies for all the Religious Education.

8210-111-00 Supplies – Miscellaneous – This account is used to track cost for supplies that are not listed elsewhere for Religious Education.

8220-111-00 Materials – Copier Costs – This account is used to track costs of copier supplies or materials for Religious Education.

8222-111-00 Materials - Subscriptions / Periodicals – This account is used to track costs of subscriptions and periodicals for Religious Education.

8224-111-00 Materials – Videos / Tapes – This account is used to track costs for purchase or rental of audio-visual materials such as film, film strips, recordings, exhibits, charts, maps, and television and radio materials used in Religious Education

8226-111-00 Materials - Books – This account is used to track costs of books for Religious Education

8229-111-00 Materials - Miscellaneous – This account is used to track costs for purchase of miscellaneous materials not listed for Religious Education.

8240-111-00 Materials - Small Equipment – This account is used to track costs for purchase of small equipment (<$1,000) for Religious Education.

8322-111-00 Local Transp - Mileage Reimbursement – This account is used to track local mileage reimbursement for Religious Education.

8341-111-00 Prof Developmt - Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s); days of reflection, continuing education, conventions for Religious Education.

8710-111-00 Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for Religious Education.

8713-111-00 Print / Pub – Letterhead / Envelopes – This account is used to track all costs for Religious Education associated with the printing of letterhead / envelopes.

8715-111-00 Print / Pub – Bulletin / Newsletter – This account is used to track all costs for Religious Education associated with the printing of all bulletin / newsletters.

8719-111-00 Print / Pub – Other – This account is used to track all costs for Religious Education associated with printing that is not listed.

8751-111-00 Postage – This account is used to track all costs of postage for Religious Education.

3/24/2010
Teaching the Faith – Schools
Instruction – 221

8943-221-00 Subsidies – Schools – This account is used to track tuition subsidies from parishes to the schools. Certification is obtained from the Pastor, which allows students to qualify for the particular tuition rate.

Celebrating the Faith – Communal Prayer/Worship
Resident Clergy – 311

4981-311-00 Transfers In (Reimbursement) – This account is used to transfer money within the diocese from parish to parish/school for reimbursement.

7101-311-00 Compensation Clergy – This account is used to track the compensation of clergy. 
**NOTE:** Do not process FICA on Diocesan Priests, as they are considered self-employed for social security purposes. Also, do not process FICA for Religious Communities listed in the Official Catholic Directory. This is processed as a vendor accounts payable – see account number 7901-311-00.

7240-311-00 Emp Portion – Major Medical – This account is used to track the employer’s portion of Health Insurance expenditures for clergy. This is to include Health, Life/ADD and LTD. Note: The employee’s portion is also recorded to this account through the payroll module.

7251-311-00 Emp Portion - Retirement Clergy – This account is used to track the employer’s portion of retirement for clergy.

7260-311-00 Emp Portion - Worker’s Compensation - This account is used to track worker’s compensation for clergy.

7280-311-00 Emp Portion - Priest’s Misc. Reimb. – This account is used to track the miscellaneous reimbursement allowance for Priests ($500 / year).

7901-311-00 Religious Compensation - This account is used to track the costs of religious personnel with contracts that stipulate payment should be remitted to a religious community. 
**NOTE:** Do not process FICA on Diocesan Priests, as they are considered self-employed for social security purposes. Also, do not process FICA for Religious Communities listed in the Official Catholic Directory. This is processed as a vendor account payable – see account number 7901-311-00.

8210-311-00 Supplies – Miscellaneous – This account is used to track costs of supplies for Clergy not listed.

8222-311-00 Materials - Subscriptions / Periodicals – This account is used to track costs of subscriptions and periodicals for Clergy.

8226-311-00 Materials - Books – This account is used to track costs of books for Clergy.

8311-311-00 Travel – Transp – This account is used to track expenditures associated with non-local travel and transportation for Clergy.

8312-311-00 Travel – Lodging – This account is used to track expenditures associated with non-local lodging for Clergy.

8313-311-00 Travel – Meals – This account is used to track expenditures associated with non-local meals for Clergy.
Travel – Other – This account is used to track expenditures not listed associated with non-local travel for Clergy.

Local Transp - Vehicles – Gas, Oil, Fees – This account is used to track all expenditures of gas, oil and fees for vehicles for Clergy.

Local Transp - Mileage Reimbursement – This account is used to track local mileage reimbursement for Clergy.

Prof Developmt - Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s); days of reflection, continuing education, conventions for Clergy.

Prof Developmt - Dues / Memberships – This account is used to track cost of professional Dues / Memberships for Clergy.

Maint & Rep - Vehicle – This account is used to track costs for repair of vehicles for Clergy.

Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for Clergy.

Print / Pub – Letterhead / Envelopes – This account is used to track all costs for Clergy associated with the printing of letterhead / envelopes.

Print / Pub – Bulletin / Newsletter – This account is used to track all costs for Clergy associated with the printing of all bulletin / newsletters.

Print / Pub – Other – This account is used to track all costs for Clergy associated with printing that is not listed.

Postage – This account is used to track all costs of postage for Clergy.

Insurance Vehicle - This account is used to track costs for vehicle insurance for Clergy vehicles.

Transfers Out (Reimbursement) – This account is used to transfer money within the diocese ie from parish to parish/school for reimbursement.

Contributions – Ordinary Gifts/Donations – This account is used to track contributions received for Worship from parishioners or other sources without donor restrictions. (<$15,000)

Net Fund Raising – This account is used to track monies raised/earned for an intended purpose. (Additional accounts can be added as needed.) Note: Accounts used to track net fund raising income intended for Worship. Fund raising accounts are tracked net of related fund raising expenditures.

Please note: All income is credited to the account and all related fund raising expenditures are debited to the account. This allows the account balance to reflect the net earnings of the specific fund raising event.

Compensation – Lay – This account is used to track the compensation of choir director or musicians.
7230-321-00  Emp Portion – FICA (SS and Medicare) – This account is used to track the employer’s portion of taxes associated with employee payroll for Worship.

7240-321-00  Emp Portion – Major Medical – This account is used to track the employer’s portion of Health Insurance expenditures for Worship. This is to include Health, Life/ADD and LTD. Note: The employee’s portion is also recorded to this account through the payroll module.

7250-321-00  Emp Portion- Retirement Lay – This account is used to track the employer’s portion of retirement for lay personnel for Worship.

7260-321-00  Emp Portion - Worker’s Compensation - This account is used to track worker’s compensation for Worship.

8201-321-00  Supplies - Collection Envelopes – This account is used to track costs of collection envelopes.

8202-321-00  Supplies - Bread & Wine – This account is used to track costs of bread and wine used for liturgical purposes.

8203-321-00  Supplies - Flowers – This account is used to track costs of flowers for Worship.

8205-321-00  Supplies – Food – This account is used to track costs of food for Worship.

8210-321-00  Supplies – Miscellaneous – This account is used to track cost for supplies that are not listed elsewhere for Worship.

8222-321-00  Materials - Subscriptions / Periodicals – This account is used to track costs of subscriptions and periodicals for Worship.

8226-321-00  Materials - Books – This account is used to track costs of books for Worship.

8227-321-00  Materials - Missalettes – This account is used to track costs of missalettes.

8229-321-00  Materials - Miscellaneous – This account is used to track costs for purchase of miscellaneous materials for Worship.

8230-321-00  Materials - Vestments – This account is used to track costs of vestments.

8240-321-00  Materials - Small equipment – This account is used to track costs for purchase of small equipment for Worship. (<$1,000).

8322-321-00  Local Transp – Mileage Reimbursement – This account is used to track local mileage reimbursement for Worship.

8341-321-00  Prof Developmt - Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s); days of reflection, continuing education, conventions for Worship.

8690-321-00  Maint & Rep – Other - This account is used to track costs for maintenance/repairs not listed for Worship.

8710-321-00  Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for Worship.
8713-321-00  Print / Pub – Letterhead / Envelopes – This account is used to track all costs for Worship associated with the printing of letterhead / envelopes.

8715-321-00  Print / Pub – Bulletin / Newsletter – This account is used to track all costs for Worship associated with the printing of all bulletin / newsletters.

8719-321-00  Print / Pub – Other – This account is used to track all costs for Worship associated with printing that is not listed.

8751-321-00  Postage – This account is used to track all costs of postage for Worship.

**Living the Faith Social Outreach**

Parish Social Ministry – 411

4130-411-00  Contributions - Special Parish Collection – This account is used to track money received for special parish collections for poor/needy of the parish.

4190-411-00  Contributions – Ordinary Gifts/Donations – This account is used to track contributions received from parishioners or other sources specified for the poor/needy of the parish. (<$15,000)

8205-411-00  Supplies - Food – This account is used to track costs of food supplies for Parish Social Ministry

8208-411-00  Supplies - Medical – This account is used to track costs of medical supplies for Parish Social Ministry.

8210-411-00  Supplies – Miscellaneous – This account is used to track cost for supplies that are not listed elsewhere for Parish Social Ministry.

8229-411-00  Materials - Miscellaneous – This account is used to track costs for purchase of miscellaneous materials not listed for Parish Social Ministry.

8341-411-00  Prof Developmt – Registration Fees – This account is used to track registration fees for personnel for Parish Social Ministry personnel to attend professional development seminar(s); days of reflection, continuing education, conventions.

8851-411-00  Charitable Contributions – Ordinary – This account is used to track contributions to the poor and needy of the parish/diocese.

8852-411-00  Charitable Contributions – Ordinary – Transportation – This account is used to track transportation costs for the poor and needy of the parish/diocese.

8853-411-00  Charitable Contributions – Ordinary – Lodging – This account is used to track lodging costs for the poor and needy of the parish/diocese.

8854-411-00  Charitable Contributions – Ordinary – Food – This account is used to track food costs for the poor and needy of the parish/diocese.

8855-411-00  Charitable Contributions – Ordinary – Organization – This account is used to track monies sent to organizations who care for the poor and needy of the parish/diocese.

8856-411-00  Charitable Contributions – Ordinary – Other – This account is used to track other costs for the poor and needy of the parish/diocese.

Bereavement - 451
8205-451-00 Supplies – Food – This account is used to track food costs for Bereavement services provided by the parish.

8210-451-00 Supplies – Miscellaneous – This account is used to track cost for supplies that are not listed elsewhere for the bereavement services provided by the parish.

**Administering the Faith – Management and General**

General Administration – 521

4981-521-00 Transfers In (Reimbursement) – This account is used to transfer money within the diocese ie from parish to parish/school for reimbursement.

8931-521-00 Assessment - Cathedraticum - This account is used to track the diocesan assessment, “Cathedraticum”, comprised of parish/mission income that supports diocesan ministries.

8934-521-00 Assessment – BFA Shortage - This account is used to track the costs of BFA Shortage (if the parish does not reach its goal) a diocesan assessment that supports diocesan ministries.

**Office Administration - 522**

7102-522-00 Compensation – Lay – This account is used to track the compensation of secretary and/or bookkeeper.

7230-522-00 Emp Portion – FICA (SS and Medicare) – This account is used to track the employer’s portion of taxes associated with employee payroll for Office Administration.

7240-522-00 Emp Portion – Major Medical – This account is used to track the employer’s portion of Health Insurance expenditures for Office Administration. This is to include Health, Life/ADD and LTD. Note: The employee’s portion is also recorded to this account through the payroll module.

7250-522-00 Emp Portion- Retirement Lay – This account is used to track the employer’s portion of retirement for lay personnel for Office Administration.

7260-522-00 Emp Portion Worker’s Compensation - This account is used to track worker’s compensation for Office Administration.

8102-522-00 Prof Services - Bank Charges – This account is used to track fees for bank service charges.

8143-522-00 Prof Services - Software Design/Support – This account is used to track costs for software design and support.

8145-522-00 Prof Services - Accounting – This account is used to track fees for professional accounting services.

8149-522-00 Prof Services - Public Relations – This account is used to track fees for Public Relation services.

8204-522-00 Supplies - Office – This account is used to track cost of office supplies / materials for Office Administration Department

8205-522-00 Supplies – Food – This account is used to track cost of food for Administration Department.

8210-522-00 Supplies – Miscellaneous – This account is used to track cost for supplies that are not listed elsewhere for Office Administration.
8220-522-00  Materials – Copier Costs – This account is used to track costs of copier supplies or materials for Office Administration.

8222-522-00  Materials - Subscriptions / Periodicals – This account is used to track costs of subscriptions and periodicals for Office Administration.

8225-522-00  Materials - Computer Software – This account is used to track costs of software less than ($1,000).

8229-522-00  Materials - Miscellaneous – This account is used to track costs for purchase of miscellaneous materials not listed for Office Administration.

8240-522-00  Materials - Small Equipment – This account is used to track costs for purchase of small equipment (<$1,000) for Office Administration.

8321-522-00  Local Transp - Vehicles – Gas, Oil, Fees – This account is used to track all expenditures of gas, oil and fees for vehicles belonging to the parish.

8322-522-00  Local Transp - Mileage Reimbursement – This account is used to track local mileage reimbursement for Office Administration.

8341-522-00  Prof Developmt - Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s); days of reflection, continuing education, conventions for Office Administration.

8351-522-00  Fees-Other – This account is used to track fees that are not professional development.

8451-522-00  Telecom - Local / Long Distance – This account is used to track the costs of local and long distance telephone services.

8452-522-00  Telecom – Cellular / Pager – This account is used to track the cost for cellular phone and pager service(s).

8453-522-00  Telecom - Internet Services – This account is used to track the cost for internet services.

8454-522-00  Telecom – Answering Service – This account is used to track the cost of an answering service.

8710-522-00  Print / Pub – External - This account is used to track all costs relating to the purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing.

8713-522-00  Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes.

8715-522-00  Print / Pub - Bulletin / Newsletters – This account is used to track all costs associated with the printing of all bulletin / newsletters.

8719-522-00  Print / Pub – Other - This account is used to track all costs associated with printing that is not listed.

8751-522-00  Postage – This account is used to track the costs of postage.

8981-522-00  Transfers Out (Reimbursement) – This account is used to transfer money within the diocese ie from parish to parish/school for reimbursement.
Administering the Faith – Property Management
Plant – 621

4510-621-00 Rental Inc – Facilities – This account is used to track all income associated with renting
the parish building(s) (church, hall, etc.)

4971-621-00 Insurance Inc – SMP (Special Multi-Peril) – This account is used to track proceeds from
any insurance claims.

7102-621-00 Compensation – Lay – This account is used to track the compensation of Plant
employees.

7230-621-00 Emp Portion – FICA (SS and Medicare) – This account is used to track the employer’s
portion of taxes associated with employee payroll for Plant employees.

7240-621-00 Emp Portion – Major Medical – This account is used to track the employer’s portion of
Health Insurance expenditures for Plant employees. This is to include Health, Life/ADD and LTD. Note:
The employee’s portion is also recorded to this account through the payroll module.

7250-621-00 Emp Portion- Retirement Lay – This account is used to track the employer’s portion of
retirement for lay personnel for Plant employees.

7260-621-00 Emp Portion Worker’s Compensation - This account is used to track worker’s
compensation for Plant employees.

8146-621-00 Prof Services - Consultants – This account is used to track fees for consulting services for
Plant.

8151-621-00 Prof Services - Security – This account is used to track costs for security services.

8205-621-00 Supplies – Food – This account is used to track food costs for rectory or parish.

8206-621-00 Supplies - Household – This account is used to track costs of household supplies i.e. light
bulbs, toilet paper, etc. for rectory, parish, etc..

8207-621-00 Supplies - Janitorial – This account is used to track costs of Janitorial supplies, i.e.
cleaning compounds.

8208-621-00 Supplies – Medical – This account is used to track costs of medical supplies.

8210-621-00 Supplies – Miscellaneous – This account is used to track cost for supplies that are not
listed elsewhere for Plant.

8229-621-00 Materials - Miscellaneous – This account is used to track costs for purchase of
miscellaneous materials not listed for Plant

8240-621-00 Materials - Small Equipment – This account is used to track costs for purchase of small
equipment (<$1,000) for Plant.

8321-621-00 Local Transp - Vehicles – Gas, Oil, Fees – This account is used to track all expenditures
of gas, oil and fees for vehicles for Plant.

8322-621-00 Local Transp - Mileage Reimbursement – This account is used to track local mileage
reimbursement for Plant.
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8411-621-00</td>
<td>Facility Utilities – Electric – This account is used to track the costs of electrical utilities.</td>
</tr>
<tr>
<td>8412-621-00</td>
<td>Facilities Utilities – Water – This account is used to track the costs of water utilities.</td>
</tr>
<tr>
<td>8413-621-00</td>
<td>Facilities Utilities – Gas – This account is used to track the costs of gas utilities.</td>
</tr>
<tr>
<td>8414-621-00</td>
<td>Facilities Utilities – Trash – This account is used to track the costs of trash collection.</td>
</tr>
<tr>
<td>8415-621-00</td>
<td>Facilities Utilities – Cable/Satellite – This account is used to track the costs of cable/satellite.</td>
</tr>
<tr>
<td>8416-621-00</td>
<td>Facilities Utilities – All – This account is used to track the costs of all utilities for the entities that opt to post all utilities to a single account.</td>
</tr>
<tr>
<td>8510-621-00</td>
<td>Rental Facilities – This account is used to track costs of external facility rental.</td>
</tr>
<tr>
<td>8520-621-00</td>
<td>Rental Equipment – This account is used to track costs of external equipment rental.</td>
</tr>
<tr>
<td>8605-621-00</td>
<td>Maint &amp; Rep – All – This account is used to track the costs of all maintenance and repairs for the entities that opt to post all maintenance and repairs to a single account.</td>
</tr>
<tr>
<td>8610-621-00</td>
<td>Maint &amp; Rep – Building/Structure – This account is used to track costs for maintenance/repair of the buildings and structures.</td>
</tr>
<tr>
<td>8614-621-00</td>
<td>Maint &amp; Rep – Janitorial Service – This account is used to track janitorial costs.</td>
</tr>
<tr>
<td>8620-621-00</td>
<td>Maint &amp; Rep - Grounds/Landscape – This account is used to track expenditures for care of grounds, such as fertilizer, re-seeding, sodding, and for repairs and replacements.</td>
</tr>
<tr>
<td>8630-621-00</td>
<td>Maint &amp; Rep - Lawn Services – This account is used to track costs of lawn care.</td>
</tr>
<tr>
<td>8640-621-00</td>
<td>Maint &amp; Rep - Pest Control – This account is used to track costs for pest control.</td>
</tr>
<tr>
<td>8650-621-00</td>
<td>Maint &amp; Rep - Fire/Security Alarm – This account is used to track fire/security costs.</td>
</tr>
<tr>
<td>8660-621-00</td>
<td>Maint &amp; Rep - Equipment – This account is used to track costs for equipment repair.</td>
</tr>
<tr>
<td>8670-621-00</td>
<td>Maint &amp; Rep - Vehicle – This account is used to track costs for repair of vehicles.</td>
</tr>
<tr>
<td>8690-621-00</td>
<td>Maint &amp; Rep – Other - This account is used to track costs for maintenance/repairs not listed for Plant.</td>
</tr>
<tr>
<td>8921-621-00</td>
<td>Interest Exp – Diocesan Deposit and Loan – This account is used to track interest on loan(s) from the Diocese Deposit and Loan.</td>
</tr>
<tr>
<td>8971-621-00</td>
<td>Insurance – Multi Peril -This account is used to track Multi Peril Insurance coverage.</td>
</tr>
<tr>
<td>8991-621-00</td>
<td>Debt Service – This account is used to track the Debt Service Fund.</td>
</tr>
<tr>
<td>9101-621-00</td>
<td>Extraordinary Cap Exp - Land – The account is used to track the cost of all land, including the negotiated price, broker’s commissions, title fees, surveying fees, and other expenditures associated with securing the title.</td>
</tr>
<tr>
<td>9102-621-00</td>
<td>Extraordinary Cap Exp - Buildings - This account is used to track the costs of managing the buildings owned by the diocese / parish.</td>
</tr>
</tbody>
</table>
9103-621-00 Extraordinary Cap Exp - Equipment – This account is used to track the costs of equipment purchased by the diocese / parish at a cost of $1,000 or more.
Exhibit C-b

UNIFORM CHART OF ACCOUNTS

OBJECT / ACCOUNTING CODE

MEDIUM PARISH MODEL

The Chart of Accounts includes account codes in five (5) distinct areas: Assets, Liabilities and Net Assets, Revenues, and Expenditures. Within each of these areas, there are a number of categories defined. These categories are further grouped and defined by the Uniform Chart of Accounts.

<table>
<thead>
<tr>
<th>OBJECT / ACCOUNT CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Asset 1XXX-XXX-XX</td>
</tr>
<tr>
<td>Liabilities 2XXX-XXX-XX</td>
</tr>
<tr>
<td>Net Assets 3XXX-XXX-XX</td>
</tr>
<tr>
<td>Ordinary Revenues 4XXX-XXX-XX</td>
</tr>
<tr>
<td>Extra-Ordinary Revenues 5XXX-XXX-XX</td>
</tr>
<tr>
<td>Compensation / Taxes 7XXX-XXX-XX</td>
</tr>
<tr>
<td>Ordinary Expenditures 8XXX-XXX-XX</td>
</tr>
<tr>
<td>Extra-Ordinary Exp 9XXX-XXX-XX</td>
</tr>
</tbody>
</table>

Object / accounting codes within each of these major categories are listed and defined as follows:

ASSETS – An asset is any tangible or intangible item possessed by an entity that has monetary value. For parish/school accounting, only tangible assets are included (including both current and fixed assets).

LIABILITIES AND NET ASSET BALANCES – Liabilities include obligations or debt owed by an entity (Including current and long-term liabilities).

Total assets less total liabilities constitute the net asset balance.

REVENUES - Includes all sources of revenues to the entity.

EXPENDITURES – Includes all costs associated with operating the entity in the given accounting period.

Account Code Definitions

ASSET CODE

1101-000-00 Cash – Operating – All funds, which are available for day-to-day transactions, should be recorded in this checking account.

1117-000-00 Cash - Petty Cash – This account provides for cash set aside for making immediate small expenditures (such as freight), which, if paid by check, would cause delay, annoyance, and excessive expense of maintaining additional records. The fund is established with $100 and expenditures should
meet the same documentation requirements as expenditures from the Operating Account. The fund should be reimbursed periodically for the exact amount of the vouchers so as to restore it to its original sum.

1118-000-00 Cash - Diocesan Deposit and Loan Account – This account used to track funds held in the Diocesan Deposit and Loan.

1120-000-00 Cash - Savings / Money Market – All interest bearing deposits with financial institutions should be recorded in this account. This includes funds deposited in Money Market Funds.

1121-000-00 Cash - Savings / Money Market – All interest bearing deposits with financial institutions should be recorded in this account. This includes funds deposited in Money Market Funds.

1130-000-00 Cash - CD – Short Term – This account used to track funds held in certificates of deposit. (Identify account with maturity date.) (Additional accounts can be added as needed.)

LIABILITIES CODE

2105-000-00 Accounts Payable Mass Stipends – This account is used to account for mass stipend funds payable to individual priests.

2231-000-00 Federal Income Tax Withheld – This account is used to account for federal income taxes withheld.

2232-000-00 FICA – Social Security Withholding – This account is used to track the employee’s portion of social security tax withheld (6.2% of earnings.)

2233-000-00 FICA – Medicare Withholding – This account is used to track the employee’s portion of Medicare withheld (1.45% of earnings.)

2234-000-00 401K Plan Withholding – This account is used to track the employee’s contribution to their 401K Account.

NOTE: FOR ITEMS 2232-000-00 AND 2233-000-00 - Do not process FICA on Diocesan Priests, as they are considered self-employed for social security purposes. Also, do not process FICA for Religious Communities listed in the Official Catholic. This is processed as a vendor accounts payable – see account number 7901-311-00.

2236-000-00 Court Ordered Payroll Deduction(s) – This account is used to track the withholding of court ordered deduction(s) from individual employee’s payroll as applicable.

2421-000-00 Notes Payable – Diocesan Deposit and Loan – Short-Term - This account is used to track the current portion (due within the current fiscal period) of notes payable to Diocesan Deposit and Loan.

2501-000-00 The Catholic University of America - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2502-000-00 World Mission Sunday (Propagation of the Faith Collection) - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2503-000-00 Catholic Campaign for Human Development - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2504-000-00 Retirement Fund for Religious - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution
2505-000-00 Church in Latin America - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2506-000-00 Catholic Relief Services - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2507-000-00 Holy Land Collection - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2508-000-00 Seminarian Education Collection - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2509-000-00 Catholic Home Missions Appeal - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution.

2510-000-00 Catholic Communication Campaign - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2511-000-00 Peter’s Pence (Collection for the Holy Father)- This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2512-000-00 Visiting Missionary Appeal (Mission Co-op)- This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2513-000-00 Holy Childhood - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2514-000-00 Infirm Priest Collection - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2515-000-00 Catholic Charities Collection - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2516-000-00 Black & Indian Missions - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2517-000-00 Special Diocesan Collection #1- This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

NET ASSETS CODE
Equity accounts that track the Net Assets of the entity categorized by Unrestricted (including Designated), Temporarily Restricted, and Permanently Restricted categories as per the donor stipulations. Note: Restrictions are donor imposed; Designations are administratively imposed.

Please note: The software is programmed to automatically produce the entries to the net assets.

3100-000-00 Net Assets – Unrestricted - Equity account that tracks assets that are not restricted either by donors, organization or by law. NOTE: The software is programmed to automatically produce the entries to the net assets.

3100-000-10 Net Assets – Designated - Equity account that tracks assets which use has been administratively designated by the organization. NOTE: The software is programmed to automatically produce the entries to the net assets.
3100-000-20 Net Assets - Temporarily Restricted - Equity account that tracks assets which use has been limited by donor imposed time restrictions or purpose restrictions. NOTE: The software is programmed to automatically produce the entries to the net assets

GENERAL REVENUES - 010

4100-010-00 Contributions—“are gifts given to a common fund for charitable purposes.” Gifts are “given voluntarily without charge.” Offerings are “something offered in worship or devotion.” Offertory is “the offering of the unconsecrated elements that is made to God by the celebrant at Mass.”

4101-010-00 Contribution – Collection – Envelope – Sunday - This account is used to track money received from registered parishioners.

4102-010-00 Contribution – Collection – Envelope - Holy Day – This account is used to track funds received via the regular offertory collection taken up on Holy Days.

4111-010-00 Contribution – Collection – Loose Change – Sunday - This account is used to track money received in the form of cash and checks from parishioners and/or visitors.

4112-010-00 Contribution - Collection - Loose – Holy Day - This account is used to track funds received via the regular offertory collection in the form of cash and checks from parishioners and/or visitors taken up on Holy Days.

4130-010-00 Contribution - Special Parish Collection – This account is used to track money received via a second collection that is neither a special collection or not classified elsewhere.

4140-010-00 Contribution - Bishop’s Faith Appeal – This account is used to track money received in excess of the Bishop’s Faith Appeal goal. (Contributions over the goal sent back to the Parish.)

4190-010-00 Contributions – Ordinary Gifts/Donations – This account is used to track contributions received from parishioners or other sources without donor imposed restrictions. (<$15,000)

4410-010-00 Sales -Advertising – This account is used to track funds received from advertising.

4440-010-00 Sales – Religious Articles – This account is used to track funds received from sale of religious articles.

4610-010-00 Investment Inc - Interest – This account is used to track interest income received from external unrestricted interest bearing accounts.

4630-010-00 Investment Inc - Royalty – This account is used to track royalties received from unrestricted royalty bearing investments ie oil and gas lease income.

4710-010-00 Net Fund Raising – This account is used to track monies raised/earned for an intended purpose. (Additional accounts can be added as needed.) Note: Accounts used to track net fund raising income that benefit the entire parish or school. Fund raising accounts are tracked net of related fund raising expenditures.

Please note: All income is credited to the account and all related fund raising expenditures are debited to the account. This allows the account balance to reflect the net earnings of the specific fund raising event.

4711-010-00 Net Fund Raising – This account is used to track monies raised/earned for an intended purpose. (Additional accounts can be added as needed.) Note: Accounts used to track net fund raising income that benefit the entire parish or school. Fund raising accounts are tracked net of related fund raising expenditures.
Please note: All income is credited to the account and all related fund raising expenditures are debited to the account. This allows the account balance to reflect the net earnings of the specific fund raising event.

4921-010-00 Interest Income – Diocesan Deposit and Loan – This account is used to track Interest Income for Diocesan Deposit Account(s).

4941-010-00 Subsidies – Diocese – This account is used to track subsidies from the diocese.

4981-010-00 Transfers In – This account is used to transfer money within the diocese ie from parish to parish/school for reimbursement.

5110-010-00 Extraordinary Income - Gifts, Donations – This account is used to track gifts or donations that are neither administratively designated nor donor restricted. (> $15,000)

5140-010-00 Extraordinary Income - Building Fund – This account is used to track funds that are for the donor restricted for the Building Fund.

5210-010-00 Extraordinary Income – Sale of Land – This account is used to track the proceeds from the sale of land.

5220-010-00 Extraordinary Income – Sale of Building – This account is used to track the proceeds from the sale Building(s).

5230-010-00 Extraordinary Income – Sale of Vehicles – This account is used to track the proceeds from the sale of vehicle(s).

5240-010-00 Extraordinary Income – Sale of Furniture and Equipment – This account is used to track the proceeds from the sale of furniture and equipment.

9999-010-00 Suspense – This account is used only if a new account has been requested, but has not been added to the parish/school/entity’s chart of accounts. This account should always have a zero balance at the end of each month.

**Teaching the Faith – Education / Formation**

Religious Education / Lifelong – 111

4190-111-00 Contributions – Ordinary Gifts/Donations - This account is used to track contributions received for Religious Education from other sources not listed.

4301-111-00 Fees – Academic Registration – This account is used to track registration fees for all Religious Education classes.

4710-111-00 Net Fundraising - This account is used to track monies raised/earned for an intended purpose. (Additional accounts can be added as needed.) Note: Accounts used to track net fund raising income that benefits Religious Education. Fund raising accounts are tracked net of related fund raising expenditures.

Please note: All income is credited to the account and all related fund raising expenditures are debited to the account. This allows the account balance to reflect the net earnings of the specific fund raising event.

7102-111-00 Compensation Lay – This account is used to track the compensation of lay personnel for Religious Education.

7230-111-00 Emp Portion – FICA (SS and Medicare) – This account is used to track the Employer’s portion of taxes associated with employee payroll for Religious Education.
7240-111-00  Emp Portion – Major Medical – This account is used to track the employer’s portion of Health Care Insurance expenditures for Religious Education. This is to include Health, Life/AD&D and LTD. Note: The employee’s portion is also recorded to this account through the payroll module.

7250-111-00  Emp Portion – Retirement Lay – This account is used to track the employer’s portion of retirement for lay personnel for Religious Education.

7260-111-00  Emp Portion – Worker’s Comp – This account is used to track worker’s compensation insurance cost for Religious Education.

8204-111-00  Supplies - Office – This account is used to track costs of office supplies / materials for all Religious Education.

8205-111-00  Supplies - Food – This account is used to track costs of food supplies for all Religious Education.

8210-111-00  Supplies – Miscellaneous – This account is used to track cost for supplies that are not listed elsewhere for Religious Education.

8220-111-00  Materials – Copier Costs – This account is used to track costs of copier supplies or materials for Religious Education.

8222-111-00  Materials - Subscriptions / Periodicals – This account is used to track costs of subscriptions and periodicals for Religious Education.

8224-111-00  Materials – Videos / Tapes – This account is used to track costs for purchase or rental of audio-visual materials such as film, film strips, recordings, exhibits, charts, maps, and television and radio materials used in Religious Education.

8226-111-00  Materials - Books – This account is used to track costs of books for Religious Education.

8229-111-00  Materials - Miscellaneous – This account is used to track costs for purchase of miscellaneous materials not listed for Religious Education.

8240-111-00  Materials - Small Equipment – This account is used to track costs for purchase of small equipment (<$1,000) for Religious Education.

8322-111-00  Local Transp - Mileage Reimbursement – This account is used to track local mileage reimbursement for Religious Education.

8341-111-00  Prof Developmt - Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s); days of reflection, continuing education, conventions for Religious Education.

8710-111-00  Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for Religious Education.

8713-111-00  Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for Religious Education.

8715-111-00  Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for Religious Education.

8719-111-00  Print / Pub – Other – This account is used to track all costs associated with external printing for Religious Education that is not listed.
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8751-111-00</td>
<td>Postage – This account is used to track the cost of postage for Religious Education.</td>
</tr>
<tr>
<td>4190-117-00</td>
<td>Contribution – Ordinary Gifts/Donations – This account is used to track contributions received by Renew from parishioners or other sources without donor imposed restrictions. (&lt;$15,000)</td>
</tr>
<tr>
<td>8204-117-00</td>
<td>Supplies – Office – This account is used to track costs of office supplies / materials for Renew.</td>
</tr>
<tr>
<td>8205-117-00</td>
<td>Supplies – Food – This account is used to track costs of food supplies for Renew.</td>
</tr>
<tr>
<td>8210-117-00</td>
<td>Supplies – Misc. – This account is used to track cost for supplies for Renew that are not listed elsewhere.</td>
</tr>
<tr>
<td>8220-117-00</td>
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<tr>
<td>8710-117-00</td>
<td>Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for Renew.</td>
</tr>
<tr>
<td>8713-117-00</td>
<td>Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for Renew.</td>
</tr>
<tr>
<td>8715-117-00</td>
<td>Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for Renew.</td>
</tr>
<tr>
<td>8719-117-00</td>
<td>Print / Pub – Other – This account is used to track all costs associated with external printing for Renew that is not listed.</td>
</tr>
<tr>
<td>8751-117-00</td>
<td>Postage – This account is used to track the costs of postage for Renew.</td>
</tr>
<tr>
<td>4190-118-00</td>
<td>Contributions – Ordinary Gifts/Donations - This account is used to track contributions received for Stewardship from parishioners or other sources without donor imposed restrictions. (&lt;$15,000)</td>
</tr>
<tr>
<td>8205-118-00</td>
<td>Supplies – Food – This account is used to track costs of food supplies for Stewardship.</td>
</tr>
<tr>
<td>8210-118-00</td>
<td>Supplies – Misc. – This account is used to track cost for supplies for Stewardship that are not listed elsewhere.</td>
</tr>
</tbody>
</table>
8220-118-00  Materials – Copier Costs – This account is used to track cost of copier supplies or materials for Stewardship.

8222-118-00  Materials – Subscriptions / Periodicals – This account is used to track cost of subscriptions and periodicals for Stewardship.

8224-118-00  Materials – Videos/Tapes – This account is used to track the costs for purchase or rental of audio-visual materials such as film, film strips, recordings, exhibits, charts, maps, and television and radio materials used in Stewardship.

8226-118-00  Materials – Books – This account is used to track the costs of books for Stewardship.

8229-118-00  Materials – Miscellaneous – This account is used to track costs of materials for Stewardship that are not listed.

8710-118-00  Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for Stewardship.

8713-118-00  Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for Stewardship.

8715-118-00  Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for Stewardship.

8719-118-00  Print / Pub – Other – This account is used to track all costs associated with external printing for Stewardship that is not listed.

8751-118-00  Postage – This account is used to track the costs of postage for Stewardship.

Christian Formation Elementary - 121

4190-121-00  Contribution – Ordinary Gifts/Donations - This account is used to track contributions received for Christian Formation Elementary from parishioners or other sources without donor imposed restrictions. (<$15,000)

4301-121-00  Fees – Registration – This account is used to track registration fees for Christian Formation Elementary.

4710-121-00  Net Fund Raising #1 – This account is used to track monies raised /earned for an intended purpose (Additional account can be added as needed.) Note: Accounts used to track net fund raising income that benefit Christian Formation Elementary. Fund raising accounts are tracked net of related fund raising expenditures.

Please Note: All income is credited to the account and all related fund raising expenditures are debited to the account. This allows the account balance to reflect the net earnings of the specific fund raising event.

8204-121-00  Supplies – Office – This account is used to track costs of office supplies / materials for Christian Formation Elementary.

8205-121-00  Supplies – Food – This account is used to track costs of food supplies for Christian Formation Elementary.

8210-121-00  Supplies – Misc. – This account is used to track cost for supplies for Christian Formation Elementary that are not listed elsewhere.
8220-121-00 Materials – Copier Costs – This account is used to track cost of copier supplies or materials for Christian Formation Elementary.

8222-121-00 Materials – Subscriptions / Periodicals – This account is used to track cost of subscriptions and periodicals for Christian Formation Elementary.

8224-121-00 Materials – Videos/Tapes – This account is used to track the costs for purchase or rental of audio-visual materials such as film, film strips, recordings, exhibits, charts, maps, and television and radio materials used in Christian Formation Elementary.

8226-121-00 Materials – Books – This account is used to track the costs of books for Christian Formation Elementary.

8229-121-00 Materials – Miscellaneous – This account is used to track costs of materials for Christian Formation Elementary that are not listed.

8240-121-00 Materials – Small Equipment (<$1,000) – This account is used to track cost of purchase of small equipment for Christian Formation Elementary.

8322-121-00 Local Transp – Mileage Reimbursement – This account is used to track local reimbursement for Christian Formation Elementary.

8341-121-00 Prof Developmnt – Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s), days of reflection, continuing education, convention for Christian Formation Elementary.

8710-121-00 Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for Christian Formation Elementary.

8713-121-00 Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for Christian Formation Elementary.

8715-121-00 Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for Christian Formation Elementary.

8719-121-00 Print / Pub – Other – This account is used to track all costs associated with external printing for Christian Formation Elementary that is not listed.

8751-121-00 Postage – This account is used to track the costs of postage for Christian Formation Elementary.

Summer Camp – 122

4190-122-00 Contributions – Ordinary Gifts/Donations - This account is used to track contributions received for Summer Camp from parishioners or others sources without donor restrictions. (<$15,000)

4301-122-00 Fees – Registration – This account is used to track registration fees for Summer Camp.

4710-122-00 Net Fund Raising #1 – This account is used to track monies raised /earned for an intended purpose (Additional account can be added as needed.) Note: Accounts used to track net fund raising income that benefit Summer Camp. Fund raising accounts are tracked net of related fund raising expenditures.
Please Note: All income is credited to the account and all related fund raising expenditures are debited to the account. This allows the account balance to reflect the net earnings of the specific fund raising event.

8204-122-00 Supplies – Office – This account is used to track costs of office supplies / materials for Summer Camp.

8205-122-00 Supplies – Food – This account is used to track costs of food supplies for Summer Camp.

8210-122-00 Supplies – Misc. – This account is used to track cost for supplies for Summer Camp that are not listed elsewhere.

8220-122-00 Materials – Copier Costs – This account is used to track cost of copier supplies or materials for Summer Camp.

8222-122-00 Materials – Subscriptions / Periodicals – This account is used to track cost of subscriptions and periodicals for Summer Camp.

8224-122-00 Materials – Videos/Tapes – This account is used to track the costs for purchase or rental of audio-visual materials such as film, film strips, recordings, exhibits, charts, maps, and television and radio materials used in Summer Camp.

8226-122-00 Materials – Books – This account is used to track the costs of books for Summer Camp.

8229-122-00 Materials – Miscellaneous – This account is used to track costs of materials for Summer Camp that are not listed.

8240-122-00 Materials – Small Equipment (<$1,000) – This account is used to track cost of purchase of small equipment for Summer Camp.

8322-122-00 Local Transp – Mileage Reimbursement – This account is used to track local reimbursement for Summer Camp.

8341-122-00 Prof Developmt – Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s), days of reflection, continuing education, convention for Summer Camp.

8710-122-00 Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for Summer Camp.

8713-122-00 Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for Summer Camp.

8715-122-00 Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for Summer Camp.

8719-122-00 Print / Pub – Other – This account is used to track all costs associated with external printing for the Summer Camp that is not listed.

8751-122-00 Postage – This account is used to track the cost of postage for Summer Camp.

Christian Formation – Middle School – 131

4190-131-00 Contributions – Ordinary Gifts/Donations - This account is used to track contributions received for Christian Formation Middle School from parishioners or other sources without donor imposed restrictions. (<$15,000)
4301-131-00  Fees – Registration – This account is used to track registration fees for Christian Formation Middle School.

4710-131-00  Net Fund Raising #1 – This account is used to track monies raised /earned for an intended purpose (Additional account can be added as needed.) Note: Accounts used to track net fund raising income that benefit Christian Formation Middle School. Fund raising accounts are tracked net of related fund raising expenditures.

Please Note: All income is credited to the account and all related fund raising expenditures are debited to the account. This allows the account balance to reflect the net earnings of the specific fund raising event.

8204-131-00  Supplies – Office – This account is used to track costs of office supplies / materials for Christian Formation Middle School.

8205-131-00  Supplies – Food – This account is used to track costs of food supplies for Christian Formation Middle School.

8210-131-00  Supplies – Misc. – This account is used to track cost for supplies for Christian Formation Middle School that are not listed elsewhere.

8220-131-00  Materials – Copier Costs – This account is used to track cost of copier supplies or materials for Christian Formation Middle School.

8222-131-00  Materials – Subscriptions / Periodicals – This account is used to track cost of subscriptions and periodicals for Christian Formation Middle School.

8224-131-00  Materials – Videos/Tapes – This account is used to track the costs for purchase or rental of audio-visual materials such as film, film strips, recordings, exhibits, charts, maps, and television and radio materials used in Christian Formation Middle School.

8226-131-00  Materials – Books – This account is used to track the costs of books for Christian Formation Middle School.

8229-131-00  Materials – Miscellaneous – This account is used to track costs of materials for Christian Formation Middle School that are not listed.

8240-131-00  Materials – Small Equipment (<$1,000) – This account is used to track cost of purchase of small equipment for Christian Formation Middle School.

8322-131-00  Local Transp – Mileage Reimbursement – This account is used to track local reimbursement for Christian Formation Middle School.

8341-131-00  Prof Developmt – Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s), days of reflection, continuing education, convention for Christian Formation Middle School.

8710-131-00  Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for Christian Formation Middle School.

8713-131-00  Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for Christian Formation Middle School.

8715-131-00  Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for Christian Formation Middle School.
8719-131-00  Print / Pub – Other – This account is used to track all costs associated with external printing for Christian Formation Middle School that is not listed.

8751-131-00  Postage – This account is used to track the cost of postage for Christian Formation Middle School.

Christian Formation – High School – 141

4190-141-00  Contributions – Ordinary Gifts/Donations - This account is used to track contributions received for Christian Formation High School from parishioners or other sources without donor imposed restrictions. (<$15,000)

4301-141-00  Fees – Registration – This account is used to track registration fees for Christian Formation High School.

4710-141-00  Net Fund Raising #1 –This account is used to track monies raised /earned for an intended purpose (Additional account can be added as needed.) Note: Accounts used to track net fund raising income that benefit Christian Formation High School. Fund raising accounts are tracked net of related fund raising expenditures.

Please Note: All income is credited to the account and all related fund raising expenditures are debited to the account. This allows the account balance to reflect the net earnings of the specific fund raising event.

8204-141-00  Supplies – Office – This account is used to track costs of office supplies / materials for Christian Formation High School.

8205-141-00  Supplies – Food – This account is used to track costs of food supplies for Christian Formation High School.

8210-141-00  Supplies – Misc. – This account is used to track cost for supplies for Christian Formation High School that are not listed elsewhere.

8220-141-00  Materials – Copier Costs – This account is used to track cost of copier supplies or materials for Christian Formation High School.

8222-141-00  Materials – Subscriptions / Periodicals – This account is used to track cost of subscriptions and periodicals for Christian Formation High School.

8224-141-00  Materials – Videos/Tapes – This account is used to track the costs for purchase or rental of audio-visual materials such as film, film strips, recordings, exhibits, charts, maps, and television and radio materials used in Christian Formation High School.

8226-141-00  Materials – Books – This account is used to track the costs of books for Christian Formation High School

8229-141-00  Materials – Miscellaneous – This account is used to track costs of materials for Christian Formation High School that are not listed.

8240-141-00  Materials – Small Equipment (<$1,000) – This account is used to track cost of purchase of small equipment for Christian Formation High School

8322-141-00  Local Transp – Mileage Reimbursement – This account is used to track local reimbursement for Christian Formation High School.
8341-141-00  Prof Developmt – Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s), days of reflection, continuing education, convention for Christian Formation High School.

8710-141-00  Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for Christian Formation High School.

8713-141-00  Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for Christian Formation High School.

8715-141-00  Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for Christian Formation High School.

8719-141-00  Print / Pub – Other – This account is used to track all costs associated with external printing for Christian Formation High School that is not listed.

8751-141-00  Postage – This account is used to track the cost of postage for Christian Formation High School.

Christian Formation – Adult – 151

4190-151-00  Contributions – Ordinary Gifts/Donations - This account is used to track contributions received for Christian Formation Adult from parishioners or other sources without donor imposed restrictions. (<$15,000)

4301-151-00  Fees – Registration – This account is used to track registration fees for Christian Formation Adult.

8204-151-00  Supplies – Office – This account is used to track costs of office supplies / materials for Christian Formation Adult.

8205-151-00  Supplies – Food – This account is used to track costs of food supplies for Christian Formation Adult.

8210-151-00  Supplies – Misc. – This account is used to track cost for supplies for Christian Formation Adult that are not listed elsewhere.

8220-151-00  Materials – Copier Costs – This account is used to track cost of copier supplies or materials for Christian Formation Adult

8222-151-00  Materials – Subscriptions / Periodicals – This account is used to track cost of subscriptions and periodicals for Christian Formation Adult.

8224-151-00  Materials – Videos/Tapes – This account is used to track the costs for purchase or rental of audio-visual materials such as film, film strips, recordings, exhibits, charts, maps, and television and radio materials used in Christian Formation Adult.

8226-151-00  Materials – Books – This account is used to track the costs of books for Christian Formation Adult

8229-151-00  Materials – Miscellaneous – This account is used to track costs of materials for Christian Formation Adult that are not listed.

8240-151-00  Materials – Small Equipment (<$1,000) – This account is used to track cost of purchase of small equipment for Christian Formation Adult.
8322-151-00  Local Transp – Mileage Reimbursement – This account is used to track local reimbursement for Christian Formation Adult.

8341-151-00  Prof Development – Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s), days of reflection, continuing education, convention for Christian Formation Adult.

8710-151-00  Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for Christian Formation Adult.

8713-151-00  Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for Christian Formation Adult.

8715-151-00  Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for Christian Formation Adult.

8719-151-00  Print / Pub – Other – This account is used to track all costs associated with external printing for Christian Formation Adult that is not listed.

8751-151-00  Postage – This account is used to track the cost of postage for Christian Formation Adult.

Rite of Christian Formation of Adults (RCIA) – 152

4190-152-00  Contributions – Ordinary Gifts/Donations - This account is used to track contributions received for Rite of Christian Formation of Adults (RCIA) from parishioners or other sources without donor imposed restrictions. (<$15,000)

4301-152-00  Fees – Registration – This account is used to track registration fees for Christian Formation RCIA.

8204-152-00  Supplies – Office – This account is used to track costs of office supplies / materials for Christian Formation RCIA

8205-152-00  Supplies – Food – This account is used to track costs of food supplies for Christian Formation RCIA

8210-152-00  Supplies – Misc. – This account is used to track cost for supplies for Christian Formation RCIA that are not listed elsewhere.

8220-152-00  Materials – Copier Costs – This account is used to track cost of copier supplies or materials for Christian Formation RCIA

8222-152-00  Materials – Subscriptions / Periodicals – This account is used to track cost of subscriptions and periodicals for Christian Formation RCIA.

8224-152-00  Materials – Videos/Tapes – This account is used to track the costs for purchase or rental of audio-visual materials such as film, film strips, recordings, exhibits, charts, maps, and television and radio materials used in Christian Formation RCIA.

8226-152-00  Materials – Books – This account is used to track the costs of books for Christian Formation RCIA

8229-152-00  Materials – Miscellaneous – This account is used to track costs of materials for Christian Formation RCIA that are not listed.
Materials – Small Equipment (<$1,000) – This account is used to track cost of purchase of small equipment for Christian Formation RCIA.

Local Transp – Mileage Reimbursement – This account is used to track local reimbursement for Christian Formation RCIA.

Prof Developmt – Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s), days of reflection, continuing education, convention for Christian Formation RCIA.

Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for Christian Formation RCIA.

Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for Christian Formation RCIA.

Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for Christian Formation RCIA.

Print / Pub – Other – This account is used to track all costs associated with external printing for Christian Formation RCIA that is not listed.

Postage – This account is used to track the costs of postage for Christian Formation RCIA.

Contributions – Ordinary Gifts/Donations - This account is used to track contributions received for Family Life from parishioners or other sources without donor imposed restrictions (<$15,000)

Fees – Registration – This account is used to track registration fees for Family Life.

Supplies – Office – This account is used to track costs of office supplies / materials for Family Life.

Supplies – Food – This account is used to track costs of food supplies for Family Life.

Supplies – Misc. – This account is used to track cost for supplies for Family Life that are not listed elsewhere.

Materials – Copier Costs – This account is used to track cost of copier supplies or materials for Family Life.

Materials – Subscriptions / Periodicals – This account is used to track cost of subscriptions and periodicals for Family Life.

Materials – Videos/Tapes – This account is used to track the costs for purchase or rental of audio-visual materials such as film, film strips, recordings, exhibits, charts, maps, and television and radio materials used in Family Life.

Materials – Books – This account is used to track the costs of books for Family Life.
8229-161-00  Materials – Miscellaneous – This account is used to track costs of materials for Family Life that are not listed.

8240-161-00  Materials – Small Equipment (<$1,000) – This account is used to track cost of purchase of small equipment for Family Life.

8242-161-00  Local Transp – Mileage Reimbursement – This account is used to track local reimbursement for Family Life.

8341-161-00  Prof Developmt – Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s), days of reflection, continuing education, convention for Family Life.

8710-161-00  Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for Family Life.

8713-161-00  Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for Family Life.

8715-161-00  Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for Family Life.

8719-161-00  Print / Pub – Other – This account is used to track all costs associated with external printing for Family Life that is not listed.

8751-161-00  Postage – This account is used to track the cost of postage for Family Life.

Teaching the Faith – Schools
Instruction – 221

4130-221-00  Contributions – Special Parish Collection – This account is used to track money received for special parish collections for Teaching the Faith – Schools - Instruction

8943-221-00  Subsidies – Schools – This account is used to track tuition subsidies from parishes to the schools. Certification is obtained from the Pastor, which allows students to qualify for the particular tuition rate.

Celebrating the Faith – Communal Prayer/Worship
Resident Clergy – 311

4981-311-00  Transfers In (Reimbursement) – This account is used to transfer money within the diocese ie from parish to parish/school for reimbursement.

7101-311-00  Compensation Clergy – This account is used to track the compensation of clergy. **NOTE: Do not process FICA on Diocesan Priests, as they are considered self-employed for social security purposes. Also, do not process FICA for Religious Communities listed in the Official Catholic Directory. This is processed as a vendor accounts payable – see account number 7901-311-00.**

7240-311-00  Emp Portion – Major Medical – This account is used to track the employer’s portion of Health Insurance expenditures for clergy. This is to include Health, Life/ADD and LTD. Note: The employee’s portion is also recorded to this account through the payroll module.

7251-311-00  Emp Portion- Retirement Clergy – This account is used to track the employer’s portion of retirement for clergy.
Emp Portion - Worker’s Compensation - This account is used to track worker’s compensation for clergy.

Emp Portion - Priest’s Misc. Reimb. – This account is used to track the miscellaneous reimbursement allowance for Priests. ($500 / year).

Religious Compensation - This account is used to track the costs of religious personnel with contracts that stipulate payment should be remitted to a religious community. **NOTE:** Do not process FICA on Diocesan Priests, as they are considered self-employed for social security purposes. Also, do not process FICA for Religious Communities listed in the Official Catholic Directory. This is processed as a vendor accounts payable – see account number 7901-311-00.

Supplies – Miscellaneous – This account is used to track costs of supplies for Clergy not listed.

Materials - Subscriptions / Periodicals – This account is used to track costs of subscriptions and periodicals for Clergy.

Materials - Books – This account is used to track costs of books for Clergy.

Travel – Transportation – This account is used to track expenditures associated with non-local travel and transportation for Clergy.

Travel – Lodging – This account is used to track expenditures associated with non-local lodging for Clergy.

Travel – Meals – This account is used to track expenditures associated with non-local meals for Clergy.

Travel – Other – This account is used to track expenditures not listed associated with non-local travel for Clergy.

Local Transp - Vehicles – Gas, Oil, Fees – This account is used to track all expenditures of gas, oil and fees for vehicles for Clergy.

Local Transp - Mileage Reimbursement – This account is used to track local mileage reimbursement for Clergy.

Prof Developmt - Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s); days of reflection, continuing education, conventions for Clergy.

Prof Developmt - Dues / Memberships – This account is used to track cost of professional Dues / Memberships for Clergy.

Maint & Rep – Vehicle – This account is used to track costs for repair of vehicles for Clergy.

Insurance – Vehicle – This account is used to track Liability Insurance coverage for Clergy vehicles.

Transfers Out (Reimbursement) – This account is used to transfer money within the diocese ie from parish to parish/school for reimbursement.

Worship – 321
Contributions – Ordinary Gifts/Donations – This account is used to track contributions received for worship from parishioners or other sources without donor restrictions. (<$15,000)

Net Fund Raising – This account is used to track monies raised/earned for an intended purpose for (Additional account can be added as needed.) Note: Accounts used to track net fund raising income intended for worship. Fund raising accounts are tracked net of related fund raising expenditures.

Please Note: All income is credited to the account and all related fund raising expenditures are debited to the account. This allows the account balance to reflect the net earnings of the specific fund raising event.

Compensation – Lay – This account is used to track the compensation of babysitters during Worship.

Emp Portion – FICA (SS and Medicare) – This account is used to track the employer’s portion of taxes associated with employee payroll for Worship.

Emp Portion – Major Medical – This account is used to track the employer’s portion of Health Insurance expenditures for Worship. This is to include Health, Life/ADD and LTD. Note: The employee’s portion is also recorded to the account through the payroll module.

Emp Portion- Retirement Lay – This account is used to track the employer’s portion of retirement for lay personnel for Worship.

Emp Portion - Worker’s Compensation - This account is used to track worker’s compensation for Worship.

Supplies - Collection Envelopes – This account is used to track costs of collection envelopes.

Supplies - Bread & Wine – This account is used to track costs of bread and wine used for liturgical purposes.

Supplies - Flowers – This account is used to track costs of flowers for Worship.

Supplies – Food – This account is used to track costs of food supplies for Worship.

Supplies – Miscellaneous – This account is used to track cost for supplies that are not listed elsewhere for Worship.

Materials - Subscriptions / Periodicals – This account is used to track costs of subscriptions and periodicals for Worship.

Materials - Books – This account is used to track costs of books for Worship.

Materials - Missalettes – This account is used to track costs of missalettes for Worship.

Materials - Miscellaneous – This account is used to track costs for purchase of miscellaneous materials for Worship.

Materials - Vestments – This account is used to track costs of vestments.

Materials - Small equipment – This account is used to track costs for purchase of small equipment for Worship (<$1,000).

Local Transp – Mileage Reimbursement – This account is used to track local mileage reimbursement for Worship.
Prof Developmt - Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s); days of reflection, continuing education, conventions for Worship.

Maint & Rep – Other – This account is used to track costs for maintenance/repairs for Worship that are not listed.

Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for Worship.

Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for Worship.

Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for Worship.

Print / Pub – Other – This account is used to track all costs associated with external printing for Worship that is not listed.

Postage – This account is used to track the costs of postage for Worship.

Contributions – Ordinary Gifts/Donations – This account is used to track contributions received for Music from parishioners or others sources without donor restrictions. (<$15,000)

Compensation – Lay – This account is used to track the compensation of choir director or musicians.

Emp Portion – FICA (SS and Medicare) – This account is used to track the employer’s portion of taxes associated with employee payroll for Music.

Emp Portion – Major Medical – This account is used to track the employer’s portion of Health Insurance expenditures for Music. This is to include Health, Life/ADD and LTD. Note: The employee’s portion is also recorded to this account through the payroll module.

Emp Portion- Retirement Lay – This account is used to track the employer’s portion of retirement for lay personnel for Music.

Emp Portion - Worker’s Compensation - This account is used to track worker’s compensation for Music.

Supplies Office – This account is used to track costs of office supplies / materials for Music.

Supplies – Miscellaneous – This account is used to track cost for supplies that are not listed elsewhere for Music.

Materials - Subscriptions / Periodicals – This account is used to track costs of subscriptions and periodicals for Music.

Materials - Books – This account is used to track costs of books for Music.
8229-331-00  Materials - Miscellaneous – This account is used to track costs for purchase of miscellaneous materials for Music.

8240-331-00  Materials - Small equipment – This account is used to track costs for purchase of small equipment for Music (<$1,000).

8710-331-00  Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for Music.

8713-331-00  Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for Music.

8715-331-00  Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for Music.

8719-331-00  Print / Pub – Other – This account is used to track all costs associated with external printing for Music that is not listed.

8751-331-00  Postage – This account is used to track the costs of postage for Music.

Altar Society – 361

4190-361-00  Contributions – Ordinary Gifts/Donations – This account is used to track contributions received for the Altar Society from parishioners or others sources without donor restrictions. (<$15,000)

8204-361-00  Supplies Office – This account is used to track costs of office supplies / materials for the Altar Society.

8205-361-00  Supplies – Food – This account is used to track costs of food supplies for the Altar Society.

8210-361-00  Supplies – Miscellaneous – This account is used to track cost for supplies that are not listed elsewhere for the Altar Society.

8222-361-00  Materials - Subscriptions / Periodicals – This account is used to track costs of subscriptions and periodicals for the Altar Society.

8226-361-00  Materials - Books – This account is used to track costs of books for the Altar Society.

8229-361-00  Materials - Miscellaneous – This account is used to track costs for purchase of miscellaneous materials for the Altar Society.

8240-361-00  Materials - Small equipment – This account is used to track costs for purchase of small equipment for the Altar Society (<$1,000).

8751-361-00  Postage – This account is used to track the costs of postage for the Altar Society.

Living the Faith Social Outreach
Parish Social Ministry – 411

4130-411-00  Contribution - Special Parish Collection – This account is used to track money received for special parish collections for poor/needy of the parish.

4190-411-00  Contributions – Ordinary Gifts/Donations – This account is used to track contributions received from parishioners or other sources specified for the poor/needy of the parish. (<$15,000)
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>8205-411-00</td>
<td>Supplies - Food</td>
<td>This account is used to track costs of food supplies for Parish Social Ministry.</td>
</tr>
<tr>
<td>8208-411-00</td>
<td>Supplies - Medical</td>
<td>This account is used to track costs of medical supplies for Parish Social Ministry.</td>
</tr>
<tr>
<td>8210-411-00</td>
<td>Supplies – Miscellaneous</td>
<td>This account is used to track cost for supplies that are not listed elsewhere for Parish Social Ministry.</td>
</tr>
<tr>
<td>8229-411-00</td>
<td>Materials - Miscellaneous</td>
<td>This account is used to track costs for purchase of miscellaneous materials not listed for Parish Social Ministry.</td>
</tr>
<tr>
<td>8341-411-00</td>
<td>Prof Developmt – Registration Fees</td>
<td>This account is used to track registration fees for the Parish Social Ministry personnel to attend professional development seminar(s); days of reflection, continuing education, conventions.</td>
</tr>
<tr>
<td>8710-411-00</td>
<td>Print / Pub – External</td>
<td>This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for Parish Social Ministry.</td>
</tr>
<tr>
<td>8713-411-00</td>
<td>Print / Pub - Letterhead / Envelopes</td>
<td>This account is used to track all costs associated with the printing of letterhead/envelopes for Parish Social Ministry.</td>
</tr>
<tr>
<td>8715-411-00</td>
<td>Print / Pub – Bulletin / Newsletter</td>
<td>This account is used to track all costs associated with the external printing of all bulletin/handbooks for Parish Social Ministry.</td>
</tr>
<tr>
<td>8719-411-00</td>
<td>Print / Pub – Other</td>
<td>This account is used to track all costs associated with external printing for Parish Social Ministry that is not listed.</td>
</tr>
<tr>
<td>8751-411-00</td>
<td>Postage</td>
<td>This account is used to track the costs of postage for Parish Social Ministry.</td>
</tr>
<tr>
<td>8851-411-00</td>
<td>Charitable Contributions – Ordinary</td>
<td>This account is used to track contributions to the poor and needy of the parish/diocese.</td>
</tr>
<tr>
<td>8852-411-00</td>
<td>Charitable Contributions – Ordinary – Transportation</td>
<td>This account is used to track transportation costs for the poor and needy of the parish/diocese.</td>
</tr>
<tr>
<td>8853-411-00</td>
<td>Charitable Contributions – Ordinary – Lodging</td>
<td>This account is used to track lodging costs for the poor and needy of the parish/diocese.</td>
</tr>
<tr>
<td>8854-411-00</td>
<td>Charitable Contributions – Ordinary – Food</td>
<td>This account is used to track food costs for the poor and needy of the parish/diocese.</td>
</tr>
<tr>
<td>8855-411-00</td>
<td>Charitable Contributions – Ordinary – Organization</td>
<td>This account is used to track monies sent to organizations who care for the poor and needy for the parish/diocese.</td>
</tr>
<tr>
<td>8856-411-00</td>
<td>Charitable Contributions – Ordinary – Other</td>
<td>This account is used to track other costs for the poor and needy of the parish/diocese.</td>
</tr>
</tbody>
</table>

Bereavement - 451

4190-451-00  Contributions – Ordinary Gifts/Donations | This account is used to track contributions received for Bereavement from parishioners or other sources without donor restrictions. (<$15,000)
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>8205-451-00</td>
<td>Supplies – Food</td>
<td>This account is used to track food costs for bereavement services provided by the parish.</td>
</tr>
<tr>
<td>8210-451-00</td>
<td>Supplies – Miscellaneous</td>
<td>This account is used to track cost for supplies that are not listed elsewhere for the bereavement services provided by the parish.</td>
</tr>
<tr>
<td>8751-451-00</td>
<td>Postage</td>
<td>This account is used to track the cost of postage for bereavement.</td>
</tr>
<tr>
<td>8205-461-00</td>
<td>Supplies – Food</td>
<td>This account is used to track food costs for the Ladies Club.</td>
</tr>
<tr>
<td>8210-461-00</td>
<td>Supplies – Miscellaneous</td>
<td>This account is used to track cost for supplies that are not listed elsewhere for the Ladies Club.</td>
</tr>
<tr>
<td>8229-461-00</td>
<td>Materials – Miscellaneous</td>
<td>This account is used to track cost of materials for the Ladies Club that are not listed.</td>
</tr>
<tr>
<td>4190-462-00</td>
<td>Contributions – Ordinary Gifts/Donations</td>
<td>This account is used to track contributions received for the Men’s Club from parishioners or other sources without donor restrictions. (&lt;$15,000).</td>
</tr>
<tr>
<td>8205-462-00</td>
<td>Supplies – Food</td>
<td>This account is used to track food costs for the Men’s Club.</td>
</tr>
<tr>
<td>8210-462-00</td>
<td>Supplies – Miscellaneous</td>
<td>This account is used to track cost for supplies that are not listed elsewhere for the Men’s Club.</td>
</tr>
<tr>
<td>8229-462-00</td>
<td>Materials – Miscellaneous</td>
<td>This account is used to track cost of materials for the Men’s Club that are not listed.</td>
</tr>
</tbody>
</table>

**Administering the Faith – Management and General**

**General Administration – 521**

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>8931-521-00</td>
<td>Assessment - Cathedraticum</td>
<td>This account is used to track the diocesan assessment, “Cathedraticum,” comprised of parish/mission income that supports diocesan ministries.</td>
</tr>
<tr>
<td>8934-521-00</td>
<td>Assessment – BFA Shortage</td>
<td>This account is used to track the costs of BFA Shortage (if the parish does not reach its goal) a diocesan assessment that supports diocesan ministries.</td>
</tr>
</tbody>
</table>

**Office Administration - 522**

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>4981-522-00</td>
<td>Transfers In (Reimbursement)</td>
<td>This account is used to transfer money within the diocese ie from parish to parish/school for reimbursement.</td>
</tr>
<tr>
<td>7102-522-00</td>
<td>Compensation – Lay</td>
<td>This account is used to track the compensation of secretary and/or bookkeeper.</td>
</tr>
<tr>
<td>7230-522-00</td>
<td>Emp Portion – FICA (SS and Medicare)</td>
<td>This account is used to track the employer’s portion of taxes associated with employee payroll for the Office Administration.</td>
</tr>
</tbody>
</table>
7240-522-00  Emp Portion – Major Medical – This account is used to track the employer’s portion of Health Insurance expenditures for the Office Administration. This is to include Health, Life/ADD and LTD. Note: The employee’s portion is also recorded in this account through the payroll module.

7250-522-00  Emp Portion- Retirement Lay – This account is used to track the employer’s portion of retirement for lay personnel for the Office Administration.

7260-522-00  Emp Portion Worker’s Compensation - This account is used to track worker’s compensation for the Office Administration.

8102-522-00  Prof Services - Bank Charges – This account is used to track fees for bank service charges.

8140-522-00  Prof Services – Advertising – This account is used to track costs of advertising services.

8143-522-00  Prof Services - Software Design/Support – This account is used to track costs for software design and support.

8145-522-00  Prof Services - Accounting – This account is used to track fees for professional accounting services.

8146-522-00  Prof Services – Consultants – This account is used to track fees for consulting services.

8149-522-00  Prof Services - Public Relations – This account is used to track fees for Public Relation services.

8204-522-00  Supplies - Office – This account is used to track costs of office supplies / materials for the Office Administration.

8210-522-00  Supplies – Miscellaneous – This account is used to track cost for supplies that are not listed elsewhere for Office Administration.

8220-522-00  Materials – Copier Costs – This account is used to track costs of copier supplies or materials for Office Administration.

8222-522-00  Materials - Subscriptions / Periodicals – This account is used to track costs of subscriptions and periodicals for the Office Administration.

8225-522-00  Materials - Computer Software – This account is used to track costs of software less than (<$1,000).

8229-522-00  Materials - Miscellaneous – This account is used to track costs for purchase of miscellaneous materials not listed for the Office Administration.

8240-522-00  Materials - Small Equipment – This account is used to track costs for purchase of small equipment (<$1,000) for the Office Administration.

8321-522-00  Local Transportation - Vehicles – Gas, Oil, Fees – This account is used to track all expenditures of gas, oil and fees for vehicles for the Office Administration.

8322-522-00  Local Transportation - Mileage Reimbursement – This account is used to track local mileage reimbursement for Office Administration.

8341-522-00  Professional Development - Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s); days of reflection, continuing education, conventions for Office Administration.
8351-522-00 Fees-Other – This account is used to track fees other than professional development.
8451-522-00 Telecom - Local / Long Distance – This account is used to track the costs of local and long distance telephone services.
8452-522-00 Telecom – Cellular / Pager – This account is used to track the cost of cellular phone and pager service(s).
8453-522-00 Telecom - Internet Services – This account is used to track the cost for internet services.
8454-522-00 Telecom – Answering Services – This account is used to track the cost for answering services.
8710-522-00 Printing / Publications – External - This account is used to track all costs relating to the purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing.
8713-522-00 Printing / Publications - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes.
8715-522-00 Printing / Publications - Bulletin / Newsletters – This account is used to track all costs associated with the printing of all bulletin / newsletters.
8719-522-00 Printing / Publications – Other - This account is used to track all costs associated with printing that is not listed.
8751-522-00 Postage – This account is used to track the costs of postage.
8981-522-00 Transfers Out (Reimbursement) – This account is used to transfer money within the diocese ie from parish to parish/school for reimbursement.

**Administering the Faith – Property Management**

Plant – 621

4510-621-00 Rental Inc – Facilities – This account is used to track all income associated with renting the parish building(s) (church, hall, etc.)

4971-621-00 Insurance Inc – SMP (Special Multi-Peril) – This account is used to track proceeds from any insurance claims.

7102-621-00 Compensation – Lay – This account is used to track the compensation of Plant employees.

7230-621-00 Emp Portion – FICA (SS and Medicare) – This account is used to track the employer’s portion of taxes associated with employee payroll for Plant employees.

7240-621-00 Emp Portion – Major Medical – This account is used to track the employer’s portion of Health Insurance expenditures for Plant employees. This is to include Health, Life/ADD and LTD. Note: The employee’s portion is also recorded in the account through the payroll module.

7250-621-00 Employer’s Portion- Retirement Lay – This account is used to track the employer’s portion of retirement for lay personnel for Plant employees.

7260-621-00 Employer’s Portion Worker’s Compensation - This account is used to track worker’s compensation for Plant employees.
8146-621-00  Prof Services - Consultants – This account is used to track fees for consulting services.
8151-621-00  Prof Services - Security – This account is used to track costs for security services.
8205-621-00  Supplies – Food – This account is used to track cost for
8206-621-00  Supplies - Household – This account is used to track costs of household supplies i.e. light bulbs, toilet paper, etc. for rectory, parish, etc..
8207-621-00  Supplies - Janitorial – This account is used to track costs of Janitorial supplies, i.e. cleaning compounds.
8208-621-00  Supplies – Medical – This account is used to track costs of medical supplies.
8210-621-00  Supplies – Miscellaneous – This account is used to track cost for supplies that are not listed elsewhere for Plant.
8229-621-00  Materials - Miscellaneous – This account is used to track costs for purchase of miscellaneous materials not listed for Plant.
8240-621-00  Materials - Small Equipment – This account is used to track costs for purchase of small equipment (<$1,000) for Plant.
8321-621-00  Local Transp – Vehicles – Gas, Oil, Fees – This account is used to track all expenditures of gas, oil and fees for vehicles for Plant.
8322-621-00  Local Transp – Mileage Reimbursement – This account is used to track local mileage reimbursement for Plant.
8411-621-00  Facility Utilities – Electric – This account is used to track the costs of electrical utilities.
8412-621-00  Facilities Utilities – Water – This account is used to track the costs of water utilities.
8413-621-00  Facilities Utilities – Gas – This account is used to track the costs of gas utilities.
8414-621-00  Facilities Utilities – Trash – This account is used to track the costs of trash collection.
8415-621-00  Facilities Utilities – Cable/Satellite – This account is used to track the costs of cable/satellite.
8416-621-00  Facilities Utilities – All – This account is used to track the costs of all utilities for the entities that opt to post all utilities to a single account.
8510-621-00  Rental - Facilities – This account is used to track costs of external facility rental.
8520-621-00  Rental Equipment – This account is used to track costs of external equipment rental.
8530-621-00  Rental – Vehicles – This account is used to track costs of external vehicles rental.
8605-621-00  Maintenance & Repairs – All – This account is used to track the costs of all maintenance and repairs for the entities that opt to post all maintenance and repairs to a single account.
8610-621-00  Maintenance & Repairs – Building/Structure – This account is used to track costs for maintenance/repair of the buildings and structures.
8614-621-00  Maintenance & Repairs – Janitorial Service – This account is used to track costs for janitorial service.
8620-621-00  Maintenance & Repairs - Grounds/Landscape – This account is used to track expenditures for care of grounds, such as fertilizer, re-seeding, sodding, and for repairs and replacements.

8630-621-00  Maintenance & Repairs - Lawn Services – This account is used to track expenditures of lawn care.

8640-621-00  Maintenance & Repairs - Pest Control – This account is used to track costs for pest control.

8650-621-00  Maintenance & Repairs - Fire/Security Alarm – This account is used to track expenditure of fire/security alarm.

8660-621-00  Maintenance & Repairs - Equipment – This account is used to track costs for equipment repair.

8670-621-00  Maintenance & Repairs - Vehicle – This account is used to track costs for repair of vehicles.

8690-621-00  Maintenance & Repairs – Other - This account is used to track costs for maintenance/repairs not listed for Plant.

8921-621-00  Interest Exp – Diocesan Deposit and Loan – This account is used to track interest on loan(s) from the Diocese Deposit and Loan.

8971-621-00  Insurance – Multi Peril -This account is used to track Multi Peril Insurance coverage.

8991-621-00  Debt Service – This account is used to track Debt Service Fund.

9101-621-00  Extraordinary Cap Exp - Land – The account is used to track the cost of all land, including the negotiated price, broker’s commissions, title fees, surveying fees, and other expenditures associated with securing the title.

9102-621-00  Extraordinary Cap Exp - Buildings - This account is used to track the costs of managing the buildings owned by the diocese / parish.

9103-621-00  Extraordinary Cap Exp - Equipment – This account is used to track the costs of equipment purchased by the diocese / parish at a cost of $1,000 or more.
UNIFORM CHART OF ACCOUNTS

OBJECT / ACCOUNTING CODE

LARGE PARISH MODEL

The Chart of Accounts includes account codes in five (5) distinct areas: Assets, Liabilities and Net Assets, Revenues, and Expenditures. Within each of these areas, there are a number of categories defined. These categories are further grouped and defined by the Uniform Chart of Accounts.

<table>
<thead>
<tr>
<th>OBJECT / ACCOUNT CODE</th>
<th>ASSET CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Asset</td>
<td>1XXX-XXX-XX</td>
</tr>
<tr>
<td>Liabilities</td>
<td>2XXX-XXX-XX</td>
</tr>
<tr>
<td>Net Assets</td>
<td>3XXX-XXX-XX</td>
</tr>
<tr>
<td>Ordinary Revenues</td>
<td>4XXX-XXX-XX</td>
</tr>
<tr>
<td>Extra-Ordinary Revenues</td>
<td>5XXX-XXX-XX</td>
</tr>
<tr>
<td>Compensation / Taxes</td>
<td>7XXX-XXX-XX</td>
</tr>
<tr>
<td>Ordinary Expenditures</td>
<td>8XXX-XXX-XX</td>
</tr>
<tr>
<td>Extra-Ordinary Exp</td>
<td>9XXX-XXX-XX</td>
</tr>
</tbody>
</table>

Object / accounting code within each of these major categories are listed and defined as follows...

ASSETS – An asset is any tangible or intangible item possessed by an entity that has monetary value. For parish/school accounting, only tangible assets are included (Including both current and fixed assets).

LIABILITIES AND NET ASSET BALANCES – Liabilities include obligations or debt owed by an entity (Including current and long-term liabilities).

Total assets less total liabilities constitute the net asset balance.

REVENUES – Includes all sources of revenue to the entity.

EXPENDITURES – Includes all costs associated with operating the entity in the given accounting period.

Account Code Definitions

ASSET CODE

1101-000-00  Cash – Operating – All funds, which are available for day-to-day transactions, should be recorded in this checking account.

1117-000-00  Cash - Petty Cash – This account provides for cash set aside for making immediate small expenditures (such as freight), which, if paid by check, would cause delay, annoyance, and excessive expense of maintaining additional records. The fund is established with $100 and expenditures should
meet the same documentation requirements as expenditures from the Operating Account. The fund should be reimbursed periodically for the exact amount of the vouchers so as to restore it to its original sum.

1118-000-00 Cash - Diocesan Deposit and Loan Account – This account used to track funds held in the Diocesan Deposit and Loan.

1120-000-00 Cash - Savings / Money Market – All interest bearing deposits with financial institutions should be recorded in this account. This includes funds deposited in Money Market Funds.

1121-000-00 Cash - Savings / Money Market – All interest bearing deposits with financial institutions should be recorded in this account. This includes funds deposited in Money Market Funds.

1130-000-00 Cash - CD – Short Term – This account used to track funds held in certificates of deposit. (Identify account with maturity date.) (Additional accounts can be added as needed.)

LIABILITES CODE

2105-000-00 Accounts Payable Mass Stipends – This account is used to account for mass stipend funds payable to individual priests.

2231-000-00 Federal Income Tax Withheld – This account is used to account for federal income taxes withheld.

2232-000-00 FICA – Social Security Withholding – This account is used to track the employee’s portion of social security tax withheld (6.2% of earnings).

2233-000-00 FICA – Medicare Withholding – This account is used to track the employee’s portion of Medicare withheld (1.45% of earnings).

NOTE: FOR ITEMS 2232-000-00 AND 2233-000-00 - Do not process FICA on Diocesan Priests, as they are considered self-employed for social security purposes. Also, do not process FICA for Religious Communities listed in the Official Catholic Directory. This is processed as a vendor accounts payable – see account number 7901-311-00.

2234-000-00 401K Plan Withholding – This account is used to track the employee’s contribution to their 401K Account.

2236-000-00 Court Ordered Payroll Deduction(s) – This account is used to track the withholding of court ordered deduction(s) from individual employee’s payroll as applicable.

2421-000-00 Notes Payable – Diocesan Deposit and Loan – Short-Term - This account is used to track the current portion (due within the current fiscal period) of notes payable to Diocesan Deposit and Loan.

2501-000-00 The Catholic University of America - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2502-000-00 World Mission Sunday (Propagation of the Faith Collection) - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2503-000-00 Catholic Campaign for Human Development - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2504-000-00 Retirement Fund for Religious - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution
2505-000-00 Church in Latin America - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2506-000-00 Catholic Relief Services - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2507-000-00 Holy Land Collection - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2508-000-00 Seminarian Education Collection - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2509-000-00 Catholic Home Missions Appeal - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution.

2510-000-00 Catholic Communication Campaign - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2511-000-00 Peter’s Pence (Collection for the Holy Father)- This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2512-000-00 Visiting Missionary Appeal (Mission Co-op)- This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2513-000-00 Holy Childhood - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2514-000-00 Infirm Priest Collection - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2515-000-00 Catholic Charities Collection- This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2516-000-00 Black & Indian Missions - This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

2517-000-00 Special Diocesan Collection #1- This account is to track funds that are forwarded to Diocesan Offices within thirty (30) days of collection for diocesan consolidation and distribution

NET ASSETS CODE
Equity accounts that track the Net Assets of the entity categorized by Unrestricted (including Designated), Temporarily Restricted, and Permanently Restricted categories as per the donor stipulations. Note: Restrictions are donor imposed; Designations are administratively imposed.

Please note: The software is programmed to automatically produce the entries to the net assets.

3100-000-00 Net Assets – Unrestricted - Equity account that tracks assets that are not restricted either by donors, organizations or by law. NOTE: The software is programmed to automatically produce the entries to the net assets.

3100-000-10 Net Assets – Designated - Equity account that tracks assets which use has been administratively designated by the entity or organization. NOTE: The software is programmed to automatically produce the entries to the net assets.
3100-000-20 Net Assets – Temporarily Restricted – Equity account that tracks assets which use has been limited by donor imposed time restrictions or purpose restrictions. NOTE: The software is programmed to automatically produce the entries to the net assets.

GENERAL REVENUES - 010

4100-010-00 Contributions—“are gifts given to a common fund for charitable purposes.” Gifts are “given voluntarily without charge.” Offerings are “something offered in worship or devotion.” Offertory is “the offering of the unconsecrated elements that is made to God by the celebrant at Mass.”

4101-010-00 Contribution – Collection – Envelope – Sunday - This account is used to track money received from registered parishioners.

4102-010-00 Contribution – Collection – Envelope - Holy Day – This account is used to track funds received via the regular offertory collection from registered parishioners taken up on Holy Days.

4111-010-00 Contribution – Collection – Loose Change – Sunday - This account is used to track money received in the form of cash and checks from parishioners and/or visitors.

4112-010-00 Contribution - Collection - Loose – Holy Day - This account is used to track funds received in via the regular offertory collection in the form of cash and checks from parishioners and/or visitors taken up on Holy Days.

4130-010-00 Contribution - Special Parish Collection – This account is used to track money received via a second collection that is neither a Special Collection or not classified elsewhere.

4140-010-00 Contribution - Bishop’s Faith Appeal – This account is used to track money received in excess of the Bishop’s Faith Appeal goal. (Contributions over the goal sent back to the Parish.)

4190-010-00 Contributions – Ordinary Gifts/Donations – This account is used to track contributions received from parishioners or other sources without donor imposed restrictions. (<$15,000)

4410-010-00 Sales -Advertising – This account is used to track funds received from advertising.

4440-010-00 Sales – Religious Articles – This account is used to track funds received from sale of religious articles.

4610-010-00 Investment Inc - Interest – This account is used to track interest income received from external unrestricted interest bearing accounts.

4630-010-00 Investment Inc - Royalty – This account is used to track royalties received from unrestricted royalty bearing investments ie oil and gas lease income.

4710-010-00 Net Fund Raising – This account is used to track monies raised/earned for an intended purpose. (Additional accounts can be added as needed.) Note: Accounts used to track net fund raising income that benefit the entire parish or school. Fund raising accounts are tracked net of related fund raising expenditures.

Please Note: All income is credited to the account and all related fund raising expenditures are debited to the account. This allows the account balance to reflect the net earnings of the specific fund raising event.

4711-010-00 Net Fund Raising – This account is used to track monies raised/earned for an intended purpose. (Additional accounts can be added as needed.) Note: Accounts used to track net fund raising income that benefit the entire parish or school. Fund raising accounts are tracked net of related fund raising expenditures.
Please Note: All income is credited to the account and all related fund raising expenditures are debited to the account. This allows the account balance to reflect the net earnings of the specific fund raising event.

4921-010-00 Interest Income – Diocesan Deposit and Loan – This account is used to track Interest Income for Diocesan Deposit Account(s).

4941-010-00 Subsidies – Diocese – This account is used to track subsidies from the diocese.

4981-010-00 Transfers In (Reimbursement) – This account is used to transfer money within the diocese ie from parish to parish/school for reimbursement.

5110-010-00 Extraordinary Income – Gifts/Donations – This account is used to track gifts or donations that are neither administratively designated nor donor restricted. (>15,000)

5140-010-00 Extraordinary Income - Building Fund – This account is used to track funds that are donor restricted for the Building Fund.

5210-010-00 Extraordinary Income – Sale of Land – This account is used to track the proceeds from the sale of land.

5220-010-00 Extraordinary Income – Sale of Building – This account is used to track the proceeds from the sale Building(s).

5230-010-00 Extraordinary Income – Sale of Vehicle(s) – This account is used to track the proceeds from the sale of vehicle(s).

5240-010-00 Extraordinary Income – Sale of Furniture and Equipment – This account is used to track the proceeds from the sale of furniture and equipment

9999-010-00 Suspense – This account is used only if a new account has been requested, but has not been added to the parish/school/entity’s chart of accounts. This account should always have a zero balance at the end of each month.

**Teaching the Faith – Education / Formation**

Religious Education / Lifelong – 111

4190-111-00 Contributions – Ordinary Gifts/Donations - This account is used to track contributions received by the Religious Education program from other sources not listed.

4301-111-00 Fees – Academic Registration – This account is used to track registration fees for all Religious Education.

4710-111-00 Net Fundraising – This account is used to track monies raised/earned for an intended purpose. (Additional accounts can be added as needed.) Note: Accounts used to track net fund raising income that benefit Religious Education. Fund raising accounts are tracked net of related fund raising expenditures.

Please Note: All income is credited to the account and all related fund raising expenditures are debited to the account. This allows the account balance to reflect the net earnings of the specific fund raising event.

7102-111-00 Compensation Lay – This account is used to track the compensation of lay personnel for Religious Education.

7230-111-00 Emp Portion – FICA (SS and Medicare) – This account is used to track the Employer’s portion of taxes associated with employee payroll for Religious Education.
Emp Portion – Major Medical – This account is used to track the Employer’s portion of Health Insurance expenditures for Religious Education. This is to include Health, Life/AD&D and LTD. Note: The employee’s portion is also recorded to this account through the payroll module.

Emp Portion – Retirement Lay – This account is used to track the Employer’s portion of retirement for lay personnel for Religious Education.

Emp Portion – Worker’s Comp – This account is used to track worker’s compensation insurance cost for Religious Education.

Supplies - Office – This account is used to track costs of office supplies / materials for all the Religious Education.

Supplies - Food – This account is used to track costs of food supplies for all the Religious Education.

Supplies – Miscellaneous – This account is used to track cost for supplies that are not listed for elsewhere Religious Education.

Materials – Copier Costs – This account is used to track costs of copier supplies or materials for Religious Education.

Materials - Subscriptions / Periodicals – This account is used to track costs of subscriptions and periodicals for Religious Education.

Materials – Videos / Tapes – This account is used to track costs for purchase or rental of audio-visual materials such as film, film strips, recordings, exhibits, charts, maps, and television and radio materials used in Religious Education.

Materials - Books – This account is used to track costs of books for Religious Education.

Materials - Miscellaneous – This account is used to track costs for purchase of miscellaneous materials not listed for Religious Education.

Materials - Small Equipment – This account is used to track costs for purchase of small equipment (<$1,000) for Religious Education.

Local Transportation - Mileage Reimbursement – This account is used to track local mileage reimbursement for Religious Education.

Professional Development - Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s); days of reflection, continuing education, conventions for Religious Education.

Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for Religious Education.

Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for Religious Education.

Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for Religious Education.

Print / Pub – Other – This account is used to track all costs associated with external printing for Religious Education.
8751-115-00  Postage – This account is used to track the costs of postage for Religious Education.

Youth Ministry – 115

4190-115-00  Contributions – Ordinary Gifts/Donations - This account is used to track contributions received by Youth Ministry from parishioners or other sources without donor imposed restrictions.  <15,000

7102-115-00  Compensation Lay – This account is used to track the compensation of lay personnel for Youth Ministry.

7230-115-00  Emp Portion – FICA (SS and Medicare) – This account is used to track the Employer’s portion of taxes associated with employee payroll for Youth Ministry.

7240-115-00  Emp Portion – Major Medical – This account is used to track the employer’s portion of Health Insurance expenditures for Youth Ministry.  This is to include Health, Life/AD&D and LTD.  Note:  The employee’s portion is also recorded to this account through the payroll module.

7250-115-00  Emp Portion – Retirement Lay – This account is used to track the employer’s portion of retirement for lay personnel for Youth Ministry.

7260-115-00  Emp Portion – Worker’s Comp – This account is used to track worker’s compensation insurance cost for Youth Ministry.

8204-115-00  Supplies - Office – This account is used to track costs of office supplies / materials for Youth Ministry.

8205-115-00  Supplies - Food – This account is used to track costs of food supplies for Youth Ministry.

8210-115-00  Supplies – Miscellaneous – This account is used to track cost for supplies that are not listed elsewhere for Youth Ministry.

8220-115-00  Materials – Copier Costs – This account is used to track costs of copier supplies or materials for Youth Ministry.

8222-115-00  Materials - Subscriptions / Periodicals – This account is used to track costs of subscriptions and periodicals for Youth Ministry.

8224-115-00  Materials – Videos / Tapes – This account is used to track costs for purchase or rental of audio-visual materials such as film, film strips, recordings, exhibits, charts, maps, and television and radio materials used in Youth Ministry.

8226-115-00  Materials - Books – This account is used to track costs of books for Youth Ministry.

8229-115-00  Materials - Miscellaneous – This account is used to track costs for purchase of miscellaneous materials not listed for Youth Ministry.

8240-115-00  Materials - Small Equipment – This account is used to track costs for purchase of small equipment (<$1,000) for Youth Ministry.

8322-115-00  Local Transp - Mileage Reimbursement – This account is used to track local mileage reimbursement for Youth Ministry.
8341-115-00  Prof Developmt - Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s); days of reflection, continuing education, conventions for Youth Ministry.

8710-115-00  Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletter or other outside printing for Youth Ministry.

8713-115-00  Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for Youth Ministry.

8715-115-00  Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for Youth Ministry.

8719-115-00  Print / Pub – Other – This account is used to track all costs associated with external printing for Youth Ministry that is not listed.

8751-115-00  Postage – This account is used to track the costs of postage for Youth Ministry.

Renew – 117

4190-117-00  Contributions – Ordinary Gifts/Donations – This account is used to track contributions received by Renew from parishioner or other sources without donor imposed restrictions. (<$15,000)

8204-117-00  Supplies – Office – This account is used to track costs of office supplies / materials for Renew

8205-117-00  Supplies – Food – This account is used to track costs of food supplies for Renew

8210-117-00  Supplies – Misc. – This account is used to track cost for supplies for Renew that are not listed elsewhere.

8220-117-00  Materials – Copier Costs – This account is used to track cost of copier supplies or materials for Renew.

8222-117-00  Materials – Subscriptions / Periodicals – This account is used to track cost of subscriptions and periodicals for Renew.

8224-117-00  Materials – Videos/Tapes – This account is used to track the costs for purchase or rental of audio-visual materials such as film, film strips, recordings, exhibits, charts, maps, and television and radio materials used in Renew.

8226-117-00  Materials – Books – This account is used to track the costs of books for Renew.

8229-117-00  Materials – Miscellaneous – This account is used to track costs of materials for Renew that are not listed.

8710-117-00  Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for Renew.

8713-117-00  Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for Renew.

8715-117-00  Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for Renew.
8719-117-00   Print / Pub – Other – This account is used to track all costs associated with external printing for Renew that is not listed.

8751-117-00   Postage – This account is used to track the costs of postage for Renew.

Stewardship – 118

4190-118-00   Contributions – Ordinary Gifts/Donations - This account is used to track contributions received by Stewardship from parishioners or other sources without donor imposed restrictions. (<$15,000)

8205-118-00   Supplies – Food – This account is used to track costs of food supplies for Stewardship.

8210-118-00   Supplies – Misc. – This account is used to track cost for supplies for Stewardship that are not listed elsewhere.

8220-118-00   Materials – Copier Costs – This account is used to track cost of copier supplies or materials for Stewardship.

8222-118-00   Materials – Subscriptions / Periodicals – This account is used to track cost of subscriptions and periodicals for Stewardship.

8224-118-00   Materials – Videos/Tapes – This account is used to track the costs for purchase or rental of audio-visual materials such as film, film strips, recordings, exhibits, charts, maps, and television and radio materials used in Stewardship.

8226-118-00   Materials – Books – This account is used to track the costs of books for Stewardship.

8229-118-00   Materials – Miscellaneous – This account is used to track costs of materials for Stewardship that are not listed.

8710-118-00   Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters, or other outside printing for Stewardship.

8713-118-00   Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for Stewardship.

8715-118-00   Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for Stewardship.

8719-118-00   Print / Pub – Other – This account is used to track all costs associated with external printing for Stewardship that is not listed.

8751-118-00   Postage – This account is used to track the costs of postage for Stewardship.

Christian Formation Elementary - 121

4190-121-00   Contributions – Ordinary Gifts/Donations - This account is used to track contributions received by Christian Formation Elementary from parishioners or other sources without donor imposed restrictions. (<$15,000)

4301-121-00   Fees – Registration – This account is used to track registration fees for Christian Formation Elementary.
4710-121-00   Net Fund Raising #1 – This account is used to track monies raised/earned for an intended purpose. (Additional accounts can be added as needed.) Note: Accounts used to track net fund raising income that benefit Christian Formation Elementary. Fund raising accounts are tracked net of related fund raising expenditures.

Please Note: All income is credited to the account and all related fund raising expenditures are debited to the account. This allows the account balance to reflect the net earnings of the specific fund raising event.

8204-121-00   Supplies – Office – This account is used to track costs of office supplies / materials for Christian Formation Elementary.

8205-121-00   Supplies – Food – This account is used to track costs of food supplies for Christian Formation Elementary.

8210-121-00   Supplies – Misc. – This account is used to track cost for supplies for Christian Formation Elementary that are not listed elsewhere.

8220-121-00   Materials – Copier Costs – This account is used to track cost of copier supplies or materials for Christian Formation Elementary.

8222-121-00   Materials – Subscriptions / Periodicals – This account is used to track cost of subscriptions and periodicals for Christian Formation Elementary.

8224-121-00   Materials – Videos/Tapes – This account is used to track the costs for purchase or rental of audio-visual materials such as film, film strips, recordings, exhibits, charts, maps, and television and radio materials used in Christian Formation Elementary.

8226-121-00   Materials – Books – This account is used to track the costs of books for Christian Formation Elementary.

8229-121-00   Materials – Miscellaneous – This account is used to track costs of materials for Christian Formation Elementary that are not listed.

8240-121-00   Materials – Small Equipment (<$1,000) – This account is used to track cost of purchase of small equipment for Christian Formation Elementary.

8322-121-00   Local Transp – Mileage Reimbursement – This account is used to track local reimbursement for Christian Formation Elementary.

8341-121-00   Prof Developmt – Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s), days of reflection, continuing education, convention for Christian Formation Elementary.

8710-121-00   Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for Christian Formation Elementary.

8713-121-00   Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for Christian Formation Elementary.

8715-121-00   Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for Christian Formation Elementary.

8719-121-00   Print / Pub – Other – This account is used to track all costs associated with external printing for Christian Formation Elementary that is not listed.
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>8751-121-00</td>
<td>Postage</td>
<td>This account is used to track the costs of postage for Christian Formation Elementary Summer Camp – 122.</td>
</tr>
<tr>
<td>4190-122-00</td>
<td>Contributions – Ordinary Gifts/Donations</td>
<td>This account is used to track contributions received by Summer Camp from parishioners or other sources without donor imposed restrictions. ($&lt;15,000)</td>
</tr>
<tr>
<td>4301-122-00</td>
<td>Fees – Registration</td>
<td>This account is used to track registration fees for Summer Camp.</td>
</tr>
<tr>
<td>4710-122-00</td>
<td>Net Fund Raising #1</td>
<td>This account is used to track monies raised/earned for an intended purpose. (Additional accounts can be added as needed.) Note: Accounts used to track net fund raising income that benefit Summer Camp. Fund raising accounts are tracked net of related fund raising expenditures.</td>
</tr>
<tr>
<td>8204-122-00</td>
<td>Supplies – Office</td>
<td>This account is used to track costs of office supplies / materials for Summer Camp.</td>
</tr>
<tr>
<td>8205-122-00</td>
<td>Supplies – Food</td>
<td>This account is used to track costs of food supplies for Summer Camp.</td>
</tr>
<tr>
<td>8210-122-00</td>
<td>Supplies – Misc.</td>
<td>This account is used to track cost for supplies for Summer Camp that are not listed elsewhere.</td>
</tr>
<tr>
<td>8220-122-00</td>
<td>Materials – Copier Costs</td>
<td>This account is used to track cost of copier supplies or materials for Summer Camp.</td>
</tr>
<tr>
<td>8222-122-00</td>
<td>Materials – Subscriptions / Periodicals</td>
<td>This account is used to track cost of subscriptions and periodicals for Summer Camp.</td>
</tr>
<tr>
<td>8224-122-00</td>
<td>Materials – Videos/Tapes</td>
<td>This account is used to track the costs for purchase or rental of audio-visual materials such as film, film strips, recordings, exhibits, charts, maps, and television and radio materials used in Summer Camp.</td>
</tr>
<tr>
<td>8226-122-00</td>
<td>Materials – Books</td>
<td>This account is used to track the costs of books for Summer Camp.</td>
</tr>
<tr>
<td>8229-122-00</td>
<td>Materials – Miscellaneous</td>
<td>This account is used to track costs of materials for Summer Camp that are not listed.</td>
</tr>
<tr>
<td>8240-122-00</td>
<td>Materials – Small Equipment ($&lt;1,000)</td>
<td>This account is used to track cost of purchase of small equipment for Summer Camp.</td>
</tr>
<tr>
<td>8322-122-00</td>
<td>Local Transp – Mileage Reimbursement</td>
<td>This account is used to track local reimbursement for Summer Camp.</td>
</tr>
<tr>
<td>8341-122-00</td>
<td>Prof Developmt – Registration Fees</td>
<td>This account is used to track registration fees for personnel to attend professional development seminar(s), days of reflection, continuing education, convention for Summer Camp.</td>
</tr>
<tr>
<td>8710-122-00</td>
<td>Print / Pub – External</td>
<td>This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for Summer Camp.</td>
</tr>
</tbody>
</table>
8713-122-00 Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for Summer Camp.

8715-122-00 Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for Summer Camp.

8719-122-00 Print / Pub – Other – This account is used to track all costs associated with external printing for Summer Camp that is not listed.

8751-122-00 Postage – This account is used to track the costs of postage for Summer Camp.

Christian Formation – Middle School – 131

4190-131-00 Contributions – Ordinary Gifts/Donations - This account is used to track contributions received by Christian Formation Middle School from other sources not listed.

4301-131-00 Fees – Registration – This account is used to track registration fees for Christian Formation Middle School.

4710-131-00 Net Fund Raising #1 –This account is used to track monies raised/earned for an intended purpose. (Additional accounts can be added as needed.) Note: Accounts used to track net fund raising income that benefit Christian Formation Middle School. Fund raising accounts are tracked net of related fund raising expenditures.

Please Note: All income is credited to the account and all related fund raising expenditures are debited to the account. This allows the account balance to reflect the net earnings of the specific fund raising event

8204-131-00 Supplies – Office – This account is used to track costs of office supplies / materials for Christian Formation Middle School.

8205-131-00 Supplies – Food – This account is used to track costs of food supplies for Christian Formation Middle School.

8210-131-00 Supplies – Misc. – This account is used to track cost for supplies for Christian Formation Middle School that are not listed elsewhere.

8220-131-00 Materials – Copier Costs – This account is used to track cost of copier supplies or materials for Christian Formation Middle School.

8222-131-00 Materials – Subscriptions / Periodicals – This account is used to track cost of subscriptions and periodicals for Christian Formation Middle School.

8224-131-00 Materials – Videos/Tapes – This account is used to track the costs for purchase or rental of audio-visual materials such as film, film strips, recordings, exhibits, charts, maps, and television and radio materials used in Christian Formation Middle School.

8226-131-00 Materials – Books – This account is used to track the costs of books for Christian Formation Middle School

8229-131-00 Materials – Miscellaneous – This account is used to track costs of materials for Christian Formation Middle School that are not listed.

8240-131-00 Materials – Small Equipment (<$1,000) – This account is used to track cost of purchase of small equipment for Christian Formation Middle School
8322-131-00 Local Transp – Mileage Reimbursement – This account is used to track local reimbursement for Christian Formation Middle School.

8341-131-00 Prof Developmt – Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s), days of reflection, continuing education, convention for Christian Formation Middle School.

8710-131-00 Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletter or other outside printing for Christian Formation Middle School.

8713-131-00 Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for Christian Formation Middle School.

8715-131-00 Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for Christian Formation Middle School.

8719-131-00 Print / Pub – Other – This account is used to track all costs associated with external printing for Christian Formation Middle School that is not listed.

8751-131-00 Postage – This account is used to track the costs of postage for Christian Formation Middle School.

Christian Formation – High School – 141

4190-141-00 Contributions– Ordinary Gifts/Donations - This account is used to track contributions received by Christian Formation High School from other sources not listed.

4301-141-00 Fees – Registration – This account is used to track registration fees for Christian Formation High School.

4710-141-00 Net Fund Raising #1 – This account is used to track monies raised/earned for an intended purpose. (Additional accounts can be added as needed.) Note: Accounts used to track net fund raising income that benefit Christian Formation High School. Fund raising accounts are tracked net of related fund raising expenditures.

Please Note: All income is credited to the account and all related fund raising expenditures are debited to the account. This allows the account balance to reflect the net earnings of the specific fund raising event

8204-141-00 Supplies – Office – This account is used to track costs of office supplies / materials for Christian Formation High School.

8205-141-00 Supplies – Food – This account is used to track costs of food supplies for Christian Formation High School.

8210-141-00 Supplies – Misc. – This account is used to track cost for supplies for Christian Formation High School that are not listed elsewhere.

8220-141-00 Materials – Copier Costs – This account is used to track cost of copier supplies or materials for Christian Formation High School.

8222-141-00 Materials – Subscriptions / Periodicals – This account is used to track cost of subscriptions and periodicals for Christian Formation High School.
8224-141-00  Materials – Videos/Tapes – This account is used to track the costs for purchase or rental of audio-visual materials such as film, film strips, recordings, exhibits, charts, maps, and television and radio materials used in Christian Formation High School.

8226-141-00  Materials – Books – This account is used to track the costs of books for Christian Formation High School.

8229-141-00  Materials – Miscellaneous – This account is used to track costs of materials for Christian Formation High School that are not listed.

8240-141-00  Materials – Small Equipment (<$1,000) – This account is used to track cost of purchase of small equipment for Christian Formation High School.

8322-141-00  Local Transp – Mileage Reimbursement – This account is used to track local reimbursement for Christian Formation High School.

8341-141-00  Prof Developmt – Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s), days of reflection, continuing education, convention for Christian Formation High School.

8710-141-00  Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for Christian Formation High School.

8713-141-00  Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for Christian Formation High School.

8715-141-00  Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for Christian Formation High School.

8719-141-00  Print / Pub – Other – This account is used to track all costs associated with external printing for Christian Formation High School that is not listed.

8751-141-00  Postage – This account is used to track the costs of postage for Christian Formation High School.

Christian Formation – Adult – 151

4190-151-00  Contributions – Ordinary Gifts/Donations - This account is used to track contributions received by Christian Formation Adult from parishioners or other sources without donor imposed restrictions. (<$15,000)

4301-151-00  Fees – Registration – This account is used to track registration fees for Christian Formation Adult.

8204-151-00  Supplies – Office – This account is used to track costs of office supplies / materials for Christian Formation Adult.

8205-151-00  Supplies – Food – This account is used to track costs of food supplies for Christian Formation Adult.

8210-151-00  Supplies – Misc. – This account is used to track cost for supplies for Christian Formation Adult that are not listed elsewhere.

8220-151-00  Materials – Copier Costs – This account is used to track cost of copier supplies or materials for Christian Formation Adult.
8222-151-00 Materials – Subscriptions / Periodicals – This account is used to track cost of subscriptions and periodicals for Christian Formation Adult.

8224-151-00 Materials – Videos/Tapes – This account is used to track the costs for purchase or rental of audio-visual materials such as film, film strips, recordings, exhibits, charts, maps, and television and radio materials used in Christian Formation Adult.

8226-151-00 Materials – Books – This account is used to track the costs of books for Christian Formation Adult

8229-151-00 Materials – Miscellaneous – This account is used to track costs of materials for Christian Formation Adult that are not listed.

8240-151-00 Materials – Small Equipment (<$1,000) – This account is used to track cost of purchase of small equipment for Christian Formation Adult

8322-151-00 Local Transp – Mileage Reimbursement – This account is used to track local reimbursement for Christian Formation Adult.

8341-151-00 Prof Developmt – Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s), days of reflection, continuing education, convention for Christian Formation Adult.

8710-151-00 Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters, or other outside printing for Christian Formation Adult.

8713-151-00 Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for Christian Formation Adult.

8715-151-00 Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for Christian Formation Adult.

8719-151-00 Print / Pub – Other – This account is used to track all costs associated with external printing for Christian Formation Adult that is not listed.

8751-151-00 Postage – This account is used to track the costs of postage for Christian Formation Adult.

Rite of Christian Formation of Adults (RCIA) – 152

4190-152-00 Contributions - Ordinary Gifts/Donations - This account is used to track contributions received by Christian Formation RCIA from parishioners or other sources without donor restrictions. (<$15,000)

4301-152-00 Fees – Registration – This account is used to track registration fees for Christian Formation RCIA.

8204-152-00 Supplies – Office – This account is used to track costs of office supplies / materials for Christian Formation RCIA

8205-152-00 Supplies – Food – This account is used to track costs of food supplies for Christian Formation RCIA
8210-152-00 Supplies – Misc. – This account is used to track cost for supplies for Christian Formation RCIA that are not listed elsewhere.

8220-152-00 Materials – Copier Costs – This account is used to track cost of copier supplies or materials for Christian Formation RCIA.

8222-152-00 Materials – Subscriptions / Periodicals – This account is used to track cost of subscriptions and periodicals for Christian Formation RCIA.

8224-152-00 Materials – Videos/Tapes – This account is used to track the costs for purchase or rental of audio-visual materials such as film, film strips, recordings, exhibits, charts, maps, and television and radio materials used in Christian Formation RCIA.

8226-152-00 Materials – Books – This account is used to track the costs of books for Christian Formation RCIA.

8229-152-00 Materials – Miscellaneous – This account is used to track costs of materials for Christian Formation RCIA that are not listed.

8240-152-00 Materials – Small Equipment (<$1,000) – This account is used to track cost of purchase of small equipment for Christian Formation RCIA.

8322-152-00 Local Transp – Mileage Reimbursement – This account is used to track local reimbursement for Christian Formation RCIA.

8341-152-00 Prof Developmt – Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s), days of reflection, continuing education, convention for Christian Formation RCIA.

8710-152-00 Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for Christian Formation RCIA.

8713-152-00 Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for Christian Formation RCIA.

8715-152-00 Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for Christian Formation RCIA.

8719-152-00 Print / Pub – Other – This account is used to track all costs associated with external printing for Christian Formation RCIA that is not listed.

8751-152-00 Postage – This account is used to track the costs of postage for Christian Formation RCIA.

ACTS Retreat – 153

4190-153-00 Contributions – Ordinary Gifts/Donations - This account is used to track contributions received by ACTS Retreat from parishioners or other sources without donor imposed restrictions. (<$15,000)

4301-153-00 Fees – Registration – This account is used to track registration fees for ACTS Retreat.

8204-153-00 Supplies – Office – This account is used to track costs of office supplies / materials for ACTS Retreat.
8205-153-00  Supplies – Food – This account is used to track costs of food supplies for ACTS Retreat

8210-153-00  Supplies – Misc. – This account is used to track cost for supplies for ACTS Retreat that are not listed elsewhere.

8220-153-00  Materials – Copier Costs – This account is used to track cost of copier supplies or materials for ACTS Retreat

8222-153-00  Materials – Subscriptions / Periodicals – This account is used to track cost of subscriptions and periodicals for ACTS Retreat.

8224-153-00  Materials – Videos/Tapes – This account is used to track the costs for purchase or rental of audio-visual materials such as film, film strips, recordings, exhibits, charts, maps, and television and radio materials used in ACTS Retreat.

8226-153-00  Materials – Books – This account is used to track the costs of books for ACTS Retreat

8229-153-00  Materials – Miscellaneous – This account is used to track costs of materials for ACTS Retreat that are not listed.

8240-153-00  Materials – Small Equipment (<$1,000) – This account is used to track cost of purchase of small equipment for ACTS Retreat

8322-153-00  Local Transp – Mileage Reimbursement – This account is used to track local reimbursement for ACTS Retreat.

8341-153-00  Prof Developmnt – Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s), days of reflection, continuing education, convention for ACTS Retreat.

8370-153-00  Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters, or other outside printing for ACTS Retreat.

8371-153-00  Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for ACTS Retreat.

8715-153-00  Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for ACTS Retreat.

8719-153-00  Print / Pub – Other – This account is used to track all costs associated with external printing for ACTS Retreat that is not listed.

8751-153-00  Postage – This account is used to track the costs of postage for ACTS Retreat.

Family Life – 161

4190-161-00  Contributions – Ordinary Gifts/Donations - This account is used to track contributions received by Family Life from parishioners or other sources without donor imposed restrictions. (<$15,000)

4301-161-00  Fees – Registration – This account is used to track registration fees for Family Life.

4710-161-00  Net Fund Raising #1 – This account is used to track monies raised/earned for an intended purpose. (Additional accounts can be added as needed.) Note: Accounts used to track net fund raising income that benefit Family Life. Fund raising accounts are tracked net of related fund raising expenditures.
Please Note: All income is credited to the account and all related fund raising expenditures are debited to the account. This allows the account balance to reflect the net earnings of the specific fund raising event.

7102-161-00  Compensation Lay – This account is used to track the compensation of lay personnel for Family Life.

7230-161-00  Emp Portion – FICA (SS and Medicare) – This account is used to track the Employer’s portion of taxes associated with employee payroll for Family Life.

7240-161-00  Emp Portion – Major Medical – This account is used to track the employer’s portion of Health Insurance expenditures for Family Life. This is to include Health, Life/AD&D and LTD. Note: The employee’s portion is also recorded to this account through the payroll module.

7250-161-00  Emp Portion – Retirement Lay – This account is used to track the employer’s portion of retirement for lay personnel for Family Life.

7260-161-00  Emp Portion – Worker’s Comp – This account is used to track worker’s compensation insurance cost for Family Life.

8204-161-00  Supplies – Office – This account is used to track costs of office supplies / materials for Family Life.

8205-161-00  Supplies – Food – This account is used to track costs of food supplies for Family Life.

8210-161-00  Supplies – Misc. – This account is used to track cost for supplies for Family Life that are not listed elsewhere.

8220-161-00  Materials – Copier Costs – This account is used to track cost of copier supplies or materials for Family Life.

8222-161-00  Materials – Subscriptions / Periodicals – This account is used to track cost of subscriptions and periodicals for Family Life.

8224-161-00  Materials – Videos/Tapes – This account is used to track the costs for purchase or rental of audio-visual materials such as film, film strips, recordings, exhibits, charts, maps, and television and radio materials used in Family Life.

8226-161-00  Materials – Books – This account is used to track the costs of books for Family Life.

8229-161-00  Materials – Miscellaneous – This account is used to track costs of materials for Family Life that are not listed.

8240-161-00  Materials – Small Equipment (<$1,000) – This account is used to track cost of purchase of small equipment for Family Life.

8322-161-00  Local Transp – Mileage Reimbursement – This account is used to track local reimbursement for Family Life.

8341-161-00  Prof Developmt – Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s), days of reflection, continuing education, convention for Family Life.

8710-161-00  Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for Family Life.
8713-161-00  Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for Family Life.

8715-161-00  Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for Family Life.

8719-161-00  Print / Pub – Other – This account is used to track all costs associated with external printing for Family Life that is not listed.

8751-161-00  Postage – This account is used to track the costs of postage for Family Life.

**Teaching the Faith – Schools**

Instruction – 221

4130-221-00  Contributions – Special Parish Collection – This account is used to track money received for special parish collections for Teaching the Faith – Schools - Instruction

8943-221-00  Subsidies – Schools – This account is used to track tuition subsidies from parishes to the schools. Certification is obtained from the Pastor, which allows students to qualify for the particular tuition rate.

**Celebrating the Faith – Communal Prayer/Worship**

Resident Clergy – 311

4981-311-00  Transfers In (Reimbursement) – This account is used to transfer money within the diocese ie from parish to parish/school for reimbursement.

7101-311-00  Compensation Clergy – This account is used to track the compensation of clergy.

**NOTE: Do not process FICA on Diocesan Priests, as they are considered self-employed for social security purposes. Also, do not process FICA for Religious Communities listed in the Official Catholic Directory. This is processed as a vendor account payable – see account number 7901-311-00.**

7240-311-00  Emp Portion – Major Medical – This account is used to track the employer’s portion of Health Insurance expenditures for clergy. This is to include Health, Life/ADD and LTD. Note: The employee’s portion is also recorded in the account through the payroll module.

7251-311-00  Emp Portion- Retirement Clergy – This account is used to track the employer’s portion of retirement for Clergy.

7260-311-00  Emp Portion - Worker’s Compensation - This account is used to track worker’s compensation for Clergy.

7280-311-00  Emp Portion - Priest’s Misc. Reimb. – This account is used to track the miscellaneous reimbursement allowance for Priests. ($500 / year)

7901-311-00  Religious Compensation - This account is used to track the costs of religious personnel with contracts that stipulate payment should be remitted to a religious community.

**NOTE: Do not process FICA on Diocesan Priests, as they are considered self-employed for social security purposes. Also, do not process FICA for Religious Communities listed in the Official Catholic Directory. This is processed as a vendor account payable – see account number 7901-311-00.**

8222-311-00  Materials - Subscriptions / Periodicals – This account is used to track costs of subscriptions and periodicals for the Clergy.
8226-311-00  Materials - Books – This account is used to track costs of books for the Clergy.

8311-311-00  Travel – Transp – This account is used to track expenditures associated with non-local travel and transportation for Clergy.

8312-311-00  Travel – Lodging – This account is used to track expenditures associated with non-local lodging for Clergy.

8313-311-00  Travel – Meals – This account is used to track expenditures associated with non-local meals for Clergy.

8314-311-00  Travel – Other – This account is used to track expenditures not listed associated with non-local travel for Clergy.

8321-311-00  Local Transp - Vehicles – Gas, Oil, Fees – This account is used to track all expenditures of gas, oil and fees for vehicles for Clergy.

8322-311-00  Local Transp - Mileage Reimbursement – This account is used to track local mileage reimbursement for Clergy.

8341-311-00  Prof Developmt - Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s); days of reflection, continuing education, conventions for Clergy.

8343-311-00  Prof Developmt - Dues / Memberships – This account is used to track cost of professional Dues / Memberships for Clergy.

8670-311-00  Maint & Rep – Vehicle – This account is used to track costs for repair of vehicles for Clergy.

8710-311-00  Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for Clergy.

8713-311-00  Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for Clergy.

8715-311-00  Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for Clergy.

8719-311-00  Print / Pub – Other – This account is used to track all costs associated with external printing for Clergy that is not listed.

8972-311-00  Insurance – Vehicle – This account is used to track Liability Insurance coverage for Clergy vehicles.

8982-311-00  Transfers Out – Reimburse #1 - This account is used to transfer money out of a fund to another fund within the diocese for Clergy.

Worship – 321

4190-321-00  Contributions – Ordinary Gifts/Donations – This account is used to track contributions received for Worship from parishioners or others sources without donor restrictions. (<$15,000)
4710-321-10 Net Fund Raising – This account is used to track monies raised/earned for an intended purpose. (Additional accounts can be added as needed.) Note: Accounts used to track net fund raising income intended for Worship. Fund raising accounts are tracked net of related fund raising expenditures.

Please Note: All income is credited to the account and all related fund raising expenditures are debited to the account. This allows the account balance to reflect the net earnings of the specific fund raising event.

7102-321-00 Compensation – Lay – This account is used to track the compensation of babysitters during worship.

7230-321-00 Emp Portion – FICA (SS and Medicare) – This account is used to track the employer’s portion of taxes associated with employee payroll for Worship.

7240-321-00 Emp Portion – Major Medical – This account is used to track the employer’s portion of Health Insurance expenditures for Worship. This is to include Health, Life/ADD and LTD. Note: The employee’s portion is also recorded in the account through the payroll module.

7250-321-00 Emp Portion- Retirement Lay – This account is used to track the employer’s portion of retirement for lay personnel for Worship.

7260-321-00 Emp Portion - Worker’s Compensation - This account is used to track worker’s compensation for Worship.

8201-321-00 Supplies - Collection Envelopes – This account is used to track costs of collection envelopes.

8202-321-00 Supplies - Bread & Wine – This account is used to track costs of bread and wine used for liturgical purposes.

8203-321-00 Supplies - Flowers – This account is used to track costs of flowers for Worship.

8205-322-0 Supplies – Food – This account is used to track costs of food supplies for Worship.

8210-321-00 Supplies – Miscellaneous – This account is used to track cost for supplies that are not listed elsewhere for Worship.

8222-321-00 Materials - Subscriptions / Periodicals – This account is used to track costs of subscriptions and periodicals for Worship.

8226-321-00 Materials - Books – This account is used to track costs of books for Worship.

8227-321-00 Materials - Missalettes – This account is used to track costs of missalettes.

8229-321-00 Materials - Miscellaneous – This account is used to track costs for purchase of miscellaneous materials for Worship.

8230-321-00 Materials - Vestments – This account is used to track costs of vestments.

8240-321-00 Materials - Small Equipment – This account is used to track costs for purchase of small equipment for Worship (<$1,000).

8322-321-00 Local Transp – Mileage Reimbursement – This account is used to track local mileage reimbursement for Worship.
8341-321-00  Prof Developmt - Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s); days of reflection, continuing education, conventions for Worship.

8710-321-00  Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for Worship.

8713-321-00  Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for Worship.

8715-321-00  Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for Worship.

8719-321-00  Print / Pub – Other – This account is used to track all costs associated with external printing for Worship that is not listed.

Worship Children – 322

4190-322-00  Contributions – Ordinary Gifts/Donations – This account is used to track contributions received for Worship Children from parishioners or others sources without donor restrictions. (<$15,000)

4710-322-00  Net Fund Raising – This account is used to track monies raised/earned for an intended purpose. (Additional accounts can be added as needed.) Note: Accounts used to track net fund raising income that benefit Worship Children. Fund raising accounts are tracked net of related fund raising expenditures.

Please Note: All income is credited to the account and all related fund raising expenditures are debited to the account. This allows the account balance to reflect the net earnings of the specific fund raising event.

7102-322-00  Compensation – Lay – This account is used to track the compensation of babysitters during Worship Children.

7230-322-00  Emp Portion – FICA (SS and Medicare) – This account is used to track the employer’s portion of taxes associated with employee payroll for Worship Children.

7240-322-00  Emp Portion – Major Medical – This account is used to track the employer’s portion of Health Insurance expenditures for Worship Children. This is to include Health, Life/ADD and LTD. Note: The Employee’s portion is also recorded in the account through the payroll module.

7250-322-00  Emp Portion- Retirement Lay – This account is used to track the employer’s portion of retirement for lay personnel for Worship Children.

7260-322-00  Employer’s Portion - Worker’s Compensation - This account is used to track worker’s compensation for Worship Children.

8201-322-00  Supplies - Collection Envelopes – This account is used to track costs of collection envelopes for Worship Children.

8203-322-00  Supplies - Flowers – This account is used to track costs of flowers for worship children.

8210-322-00  Supplies – Miscellaneous – This account is used to track cost for supplies that are not listed elsewhere for Worship Children.

8222-322-00  Materials - Subscriptions / Periodicals – This account is used to track costs of subscriptions and periodicals for Worship Children.
8226-322-00  Materials - Books – This account is used to track costs of books for Worship Children.

8227-322-00  Materials - Missalettes – This account is used to track costs of missalettes for Worship children.

8229-322-00  Materials - Miscellaneous – This account is used to track costs for purchase of miscellaneous materials for Worship Children.

8710-322-00  Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for Worship Children.

8713-322-00  Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for Worship Children.

8715-322-00  Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for Worship Children.

8719-322-00  Print / Pub – Other – This account is used to track all costs associated with external printing for Worship Children that is not listed

8751-322-00  Postage – This account is used to track the costs of postage for Worship Children.

Music – 331

4190-331-00  Contributions – Ordinary Gifts/Donations – This account is used to track contributions received for Music from parishioners or other sources without donor restrictions. (<$15,000)

7102-331-00  Compensation – Lay – This account is used to track the compensation of choir director or musicians.

7230-331-00  Emp Portion – FICA (SS and Medicare) – This account is used to track the employer’s portion of taxes associated with employee payroll for Music.

7240-331-00  Emp Portion – Major Medical – This account is used to track the employer’s portion of Health Insurance expenditures for Music. This is to include Health, Life/ADD and LTD. Note: The employee’s portion is also recorded in the account through the payroll module.

7250-331-00  Emp Portion- Retirement Lay – This account is used to track the employer’s portion of retirement for lay personnel for Music.

7260-331-00  Emp Portion - Worker’s Compensation - This account is used to track worker’s compensation for Music.

8204-331-00  Supplies Office – This account is used to track costs of office supplies / materials for Music

8210-331-00  Supplies – Miscellaneous – This account is used to track cost for supplies that are not listed elsewhere for Music.

8222-331-00  Materials - Subscriptions / Periodicals – This account is used to track costs of subscriptions and periodicals for Music.

8226-331-00  Materials - Books – This account is used to track costs of books for Music.
8229-331-00 Materials - Miscellaneous – This account is used to track costs for purchase of miscellaneous materials for Music.

8240-331-00 Materials - Small Equipment – This account is used to track costs for purchase of small equipment for Music (<$1,000).

8710-331-00 Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for Music.

8713-331-00 Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for Music.

8715-331-00 Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for Music.

8719-331-00 Print / Pub – Other – This account is used to track all costs associated with external printing for Music that is not listed.

8751-331-00 Postage – This account is used to track the costs of postage for Music.

Altar Society – 361

4190-361-00 Contributions – Ordinary Gifts/Donations – This account is used to track contributions received for the Altar Society from parishioners or others without donor restrictions. (<$15,000)

8204-361-00 Supplies Office – This account is used to track costs of office supplies / materials for the Altar Society.

8205-361-00 Supplies – Food – This account is used to track costs of food supplies for the Altar Society.

8210-361-00 Supplies – Miscellaneous – This account is used to track cost for supplies that are not listed elsewhere for the Altar Society.

8222-361-00 Materials - Subscriptions / Periodicals – This account is used to track costs of subscriptions and periodicals for the Altar Society.

8226-361-00 Materials - Books – This account is used to track costs of books for the Altar Society.

8229-361-00 Materials - Miscellaneous – This account is used to track costs for purchase of miscellaneous materials for the Altar Society.

8240-361-00 Materials - Small equipment – This account is used to track costs for purchase of small equipment for the Altar Society (<$1,000).

8710-361-00 Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for the Altar Society.

8713-361-00 Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for the Altar Society.

8715-361-00 Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for the Altar Society.
8719-361-00  Print / Pub – Other – This account is used to track all costs associated with external printing for the Altar Society that is not listed.

8751-361-00  Postage – This account is used to track the costs of postage for the Altar Society.

**Living the Faith Social Outreach**

Parish Social Ministry – 411

4130-411-00  Contribution - Special Parish Collection – This account is used to track money received for special parish collections for poor/needy of the parish.

4190-411-00  Contributions – Ordinary Gifts/Donations – This account is used to track contributions received from parishioners or other sources specified for the poor/needy of the parish. (<$15,000)

8205-411-00  Supplies - Food – This account is used to track costs of food supplies for Parish Social Ministry.

8208-411-00  Supplies - Medical – This account is used to track costs of medical supplies for Parish Social Ministry.

8210-411-00  Supplies – Miscellaneous – This account is used to track cost for supplies that are not listed elsewhere for Parish Social Ministry.

8229-411-00  Materials - Miscellaneous – This account is used to track costs for purchase of miscellaneous materials not listed for Parish Social Ministry.

8341-411-00  Prof Developmt – Registration Fees – This account is used to track registration fees for the Parish Social Ministry personnel to attend professional development seminar(s); days of reflection, continuing education, conventions.

8710-411-00  Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters, or other outside printing for Parish Social Ministry.

8713-411-00  Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for Parish Social Ministry.

8715-411-00  Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for Parish Social Ministry.

8719-411-00  Print / Pub – Other – This account is used to track all costs associated with external printing for Parish Social Ministry that is not listed.

8751-411-00  Postage – This account is used to track the costs of postage for Parish Social Ministry.

8851-411-00  Charitable Contributions – Ordinary – This account is used to track contributions to the poor and needy of the parish/diocese.

8852-411-00  Charitable Contributions – Ordinary – Transportation – This account is used to track transportation costs for the poor and needy of the parish/diocese.

8853-411-00  Charitable Contributions – Ordinary – Lodging – This account is used to track lodging costs for the poor and needy of the parish/diocese.

8854-411-00  Charitable Contributions – Ordinary – Food – This account is used to track food costs for the poor and needy of the parish/diocese.

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Charitable Contributions – Ordinary – Organization – This account is used to track monies sent to organizations who care for the poor and needy for the parish/diocese.

Charitable Contributions – Ordinary – Other – This account is used to track other costs for the poor and needy of the parish/diocese.

Mother’s Day Out – 441

Contributions – Ordinary Gifts/Donations - This account is used to track contributions received by Mother’s Day Out from parishioners or other sources without donor restrictions. (<$15,000)

Fees – Academic Registration – This account is used to track registration fees for Mothers Day Out.

Net Fund Raising – This account is used to track monies raised/earned for an intended purpose. (Additional accounts can be added as needed.) Note: Accounts used to track net fund raising income that benefit Mother’s Day Out. Fund raising accounts are tracked net of related fund raising expenditures.

Please Note: All income is credited to the account and all related fund raising expenditures are debited to the account. This allows the account balance to reflect the net earnings of the specific fund raising event.

Compensation Lay – This account is used to track the compensation of lay personnel for Mother’s Day Out.

Emp Portion – FICA (SS and Medicare) – This account is used to track the Employer’s portion of taxes associated with employee payroll for Mother’s Day Out.

Emp Portion – Major Medical – This account is used to track the employer’s portion of Health Insurance expenditures for Mother’s Day Out. This is to include Health, Life/AD&D and LTD. Note: This employee’s portion is also recorded in this account through the payroll module.

Emp Portion – Retirement Lay – This account is used to track the employer’s portion of retirement for lay personnel for Mother’s Day Out.

Emp Portion – Worker’s Comp – This account is used to track worker’s compensation insurance cost for Mother’s Day Out.

Prof Services – Advertising – This account is used to track cost for advertising services for Mother’s Day Out.

Prof Services – Supplies – Miscellaneous – This account is used to track cost for supplies that are not listed elsewhere for Mother’s Day Out.

Prof Services – Materials - Miscellaneous – This account is used to track costs for purchase of miscellaneous materials not listed for Mother’s Day Out.

Materials - Small Equipment – This account is used to track costs for purchase of small equipment (<$1,000) for the Mother’s Day Out.

Prof Developmt - Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s); days of reflection, continuing education, conventions for the Mother’s Day Out.
8710-441-00  Print / Pub – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for Mother’s Day Out.

8713-441-00  Print / Pub - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes for Mother’s Day Out.

8715-441-00  Print / Pub – Bulletin / Newsletter – This account is used to track all costs associated with the external printing of all bulletin / handbooks for Mother’s Day Out.

8719-441-00  Print / Pub – Other – This account is used to track all costs associated with external printing for Mother’s Day Out that is not listed.

8751-441-00  Postage – This account is used to track the costs of postage for Mother’s Day Out.

Bereavement - 451

4190-451-00  Contributions – Ordinary Gifts/Donations – This account is used to track contributions received for Bereavement from parishioners other sources without donor restrictions (<$15,000).

8205-451-00  Supplies – Food – This account is used to track food costs for Bereavement services provided by the parish.

8210-451-00  Supplies – Miscellaneous – This account is used to track cost for supplies that are not listed elsewhere for the Bereavement services provided by the parish.

8751-451-00  Postage – This account is used to track the cost of postage for Bereavement.

Ladies Club – 461

4190-461-00  Contributions – Ordinary Gifts/Donations – This account is used to track contributions received for the Ladies Club from parishioners or other sources without donor restrictions. (<$15,000)

8205-461-00  Supplies – Food – This account is used to track food costs for the Ladies Club.

8210-461-00  Supplies – Miscellaneous – This account is used to track cost for supplies that are not listed elsewhere for the Ladies Club.

8229-461-00  Materials – Miscellaneous – This account is used to track cost of materials for the Ladies Club that are not listed.

Men’s Club – 462

4190-462-00  Contributions – Ordinary Gifts/Donations – This account is used to track contributions received for the Men’s Club from parishioners or other sources without donor restrictions. (<$15,000)

8205-462-00  Supplies – Food – This account is used to track food costs for the Men’s Club.

8210-462-00  Supplies – Miscellaneous – This account is used to track cost for supplies that are not listed elsewhere for the Men’s Club.

8229-462-00  Materials – Miscellaneous – This account is used to track cost of materials for the Men’s Club that are not listed.

Administering the Faith – Management and General

General Administration – 521
Assessment - Cathedraticum - This account is used to track the diocesan assessment, “Cathedraticum”, comprised of parish/mission income that supports diocesan ministries.

Assessment – BFA Shortage - This account is used to track the costs of BFA Shortage (if the parish does not reach its goal) a diocesan assessment made on parish/mission income that supports diocesan ministries.

Office Administration - 522

Transfers In (Reimbursement) – This account is used to transfer money within the diocese ie from parish to parish/school for reimbursement.

Compensation – Lay – This account is used to track the compensation of secretary and/or bookkeeper.

Emp Portion – FICA (SS and Medicare) – This account is used to track the employer’s portion of taxes associated with employee payroll for the Office Administration.

Emp Portion – Major Medical – This account is used to track the employer’s portion of Health Insurance expenditures for the Office Administration. This is to include Health, Life/ADD and LTD. Note: The employee’s portion is also recorded in the account through the payroll module.

Emp Portion- Retirement Lay – This account is used to track the employer’s portion of retirement for lay personnel for the Office Administration.

Emp Portion Worker’s Compensation - This account is used to track worker’s compensation for the Office Administration.

Prof Services - Bank Charges – This account is used to track fees for bank service charges.

Prof Services – Advertising – This account is used to track costs of advertising services.

Prof Services - Software Design/Support – This account is used to track costs for software design and support.

Prof Services - Accounting – This account is used to track fees for professional accounting services.

Prof Services – Consultants – This account is used to track fees for consulting services.

Prof Services - Public Relations – This account is used to track fees for Public Relation services.

Supplies - Office – This account is used to track costs of office supplies/materials for Office Administration.

Supplies – Miscellaneous – This account is used to track cost for supplies that are not listed elsewhere for Office Administration.

Materials – Copier Costs – This account is used to track costs of copier supplies or materials for Office Administration.

Materials - Subscriptions / Periodicals – This account is used to track costs of subscriptions and periodicals for Office Administration.
8225-522-00  Materials - Computer Software – This account is used to track costs of software less than (<$1,000).

8229-522-00  Materials - Miscellaneous – This account is used to track costs for purchase of miscellaneous materials not listed for Office Administration.

8240-522-00  Materials - Small Equipment – This account is used to track costs for purchase of small equipment (<$1,000) for Office Administration.

8321-522-00  Local Transp - Vehicles – Gas, Oil, Fees – This account is used to track all expenditures of gas, oil and fees for vehicles belonging to the parish.

8322-522-00  Local Transp - Mileage Reimbursement – This account is used to track local mileage reimbursement for Office Administration.

8341-522-00  Prof Developmt - Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s); days of reflection, continuing education, conventions for Office Administration.

8343-522-00  Prof Developmt – Dues/Memberships – This account is used to track cost of Professional Dues/Memberships for Office Administration.

8351-522-00  Fees-Other – This account is used to track fees other than professional development.

8451-522-00  Telecom - Local / Long Distance – This account is used to track the costs of local and long distance telephone services.

8452-522-00  Telecom – Cellular / Pager – The account is used to track the cost of cellular phone and pager service(s).

8453-522-00  Telecom - Internet Services – This account is used to track the cost for internet services.

8454-522-00  Telecom – Answering Service – This account is used to track the cost of an answering service.

8710-522-00  Printing / Publications – External - This account is used to track all costs relating to the purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing for Office Administration.

8713-522-00  Printing / Publications - Letterhead / Envelopes – This account is used to track all costs associated with the printing of letterhead / envelopes.

8715-522-00  Printing / Publications - Bulletin / Newsletters – This account is used to track all costs associated with the printing of all bulletin / newsletters.

8719-522-00  Printing / Publications – Other - This account is used to track all costs associated with printing that is not listed.

8751-522-00  Postage – This account is used to track the costs of postage.

Accounting – 524

7102-524-00  Compensation – Lay – This account is used to track the compensation of lay Accounting personnel.
7230-524-00  Emp Portion – FICA (SS and Medicare) – This account is used to track the employer’s portion of taxes associated with employee payroll for Accounting.

7240-524-00  Emp Portion – Major Medical – This account is used to track the employer’s portion of Health Insurance expenditures for Accounting. This is to include Health, Life/ADD and LTD. Note: The employee’s portion is also recorded in this account through the payroll module.

7250-524-00  Emp Portion- Retirement Lay – This account is used to track the employer’s portion of retirement for lay personnel for Accounting.

7260-524-00  Emp Portion - Worker’s Compensation - This account is used to track worker’s compensation for Accounting.

8145-524-00  Prof Services - Accounting – This account is used to track fees for Professional Accounting.

8322-524-00  Local Transp - Mileage Reimbursement – This account is used to track local mileage reimbursement for Accounting.

8341-524-00  Prof Developmt - Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s); days of reflection, continuing education, conventions for Accounting

**Administering the Faith – Property Management**

Plant – 621

4510-621-00  Rental Inc – Facilities – This account is used to track all income associated with renting the parish building(s) (church, hall, etc.)

4971-621-00  Insurance Inc – SMP (Special Multi-Peril) – This account is used to track proceeds from any insurance claims.

7102-621-00  Compensation – Lay – This account is used to track the compensation of Plant employees.

7230-621-00  Emp Portion – FICA (SS and Medicare) – This account is used to track the employer’s portion of taxes associated with employee payroll for Plant employees.

7240-621-00  Emp Portion – Major Medical – This account is used to track the employer’s portion of Health Insurance expenditures for Plant employees. This is to include Health, Life/ADD and LTD. Note: The employee’s portion is also recorded to this account through the payroll module.

7250-621-00  Emp Portion- Retirement Lay – This account is used to track the employer’s portion of retirement for lay personnel for Plant employees.

7260-621-00  Emp Portion - Worker’s Compensation - This account is used to track worker’s compensation for Plant employees.

8146-621-00  Prof Services - Consultants – This account is used to track fees for consulting services for Plant.

8151-621-00  Prof Services - Security – This account is used to track costs for security services.

8205-621-00  Supplies – Food – This account is used to track food costs for rectory and parish.
8206-621-00 Supplies - Household – This account is used to track costs of household supplies i.e. light bulbs, toilet paper, etc. for rectory, parish, etc..

8207-621-00 Supplies - Janitorial – This account is used to track costs of Janitorial supplies, i.e. cleaning compounds.

8208-621-00 Supplies – Medical – This account is used to track costs of medical supplies.

8210-621-00 Supplies – Miscellaneous – This account is used to track cost for supplies that are not listed elsewhere for Plant.

8229-621-00 Materials - Miscellaneous – This account is used to track costs for purchase of miscellaneous materials not listed for Plant

8411-621-00 Facility Utilities – Electric – This account is used to track the costs of electrical utilities.

8412-621-00 Facilities Utilities – Water – This account is used to track the costs of water utilities.

8413-621-00 Facilities Utilities – Gas – This account is used to track the costs of gas utilities.

8414-621-00 Facilities Utilities – Trash – This account is used to track the costs of trash collection.

8415-621-00 Facilities Utilities – Cable/Satellite – This account is used to track the costs of cable/satellite.

8416-621-00 Facilities Utilities – All – This account is used to track the costs of all utilities for the entities that opt to post all utilities to a single account.

8510-621-00 Rental - Facilities – This account is used to track costs of external facility rental.

8520-621-00 Rental - Equipment – This account is used to track costs of external equipment rental.

8530-621-00 Rental – Vehicles – This account is used to track costs of external vehicles rental.

8610-621-00 Maint & Rep – Building/Structure – This account is used to track costs for maintenance/repair of the buildings and structures.

8614-621-00 Maint & Rep – Janitorial Service – This account is used to track costs for janitorial service.

8620-621-00 Maint & Rep - Grounds/Landscape – This account is used to track expenditures for care of grounds, such as fertilizer, re-seeding, sodding, and for repairs and replacements.

8630-621-00 Maint & Rep - Lawn Services – This account is used to track expenditures of lawn care.

8640-621-00 Maint & Rep - Pest Control – This account is used to track costs for pest control.

8650-621-00 Maint & Rep - Fire/Security Alarm – This account is used to track expenditure of fire/security alarm.

8660-621-00 Maint & Rep - Equipment – This account is used to track costs for equipment repair.

8670-621-00 Maint & Rep - Vehicle – This account is used to track costs for repair of vehicles.

8690-621-00 Maint & Rep – Other - This account is used to track costs for maintenance/repairs not listed for Plant.
8921-621-00 Interest Exp – Diocesan Deposit and Loan – This account is used to track interest on loan(s) from the Diocese Deposit and Loan.

8971-621-00 Insurance – Multi Peril -This account is used to track Multi Peril Insurance coverage.

8991-621-00 Debt Service – This account is used to track Debt Service Fund.

9101-621-00 Extraordinary Cap Exp - Land – The account is used to track the cost of all land, including the negotiated price, broker’s commissions, title fees, surveying fees, and other expenditures associated with securing the title.

9102-621-00 Extraordinary Cap Exp - Buildings - This account is used to track the costs of managing the buildings owned by the diocese / parish.

9103-621-00 Extraordinary Cap Exp - Equipment – This account is used to track the costs of equipment purchased by the diocese / parish at a cost of $1,000 or more.
UNIFORM CHART OF ACCOUNTS

OBJECT / ACCOUNTING CODE

SCHOOL MODEL

The Chart of Accounts includes account codes in five (5) distinct areas: Assets, Liabilities and Net Assets, Revenues, and Expenditures. Within each of these areas, there are a number of categories defined. These categories are further grouped and defined by the Uniform Chart of Accounts.

<table>
<thead>
<tr>
<th>OBJECT / ACCOUNT CODE</th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Asset 1XXX-XXX-XX</td>
<td></td>
</tr>
<tr>
<td>Liabilities 2XXX-XXX-XX</td>
<td></td>
</tr>
<tr>
<td>Net Assets 3XXX-XXX-XX</td>
<td></td>
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<tr>
<td>Ordinary Revenues 4XXX-XXX-XX</td>
<td></td>
</tr>
<tr>
<td>Extra-Ordinary Revenues 5XXX-XXX-XX</td>
<td></td>
</tr>
<tr>
<td>Compensation / Taxes 7XXX-XXX-XX</td>
<td></td>
</tr>
<tr>
<td>Ordinary Expenditures 8XXX-XXX-XX</td>
<td></td>
</tr>
<tr>
<td>Extra-Ordinary Exp 9XXX-XXX-XX</td>
<td></td>
</tr>
</tbody>
</table>

Object / accounting codes within each of these major categories are listed and defined as follows...

ASSETS – An asset is any tangible or intangible item possessed by an entity that has monetary value. For parish/school accounting, only tangible assets are included (Including both current and fixed assets).

LIABILITIES AND NET ASSET BALANCES – Liabilities include obligations or debt owed by an entity (Including both current and long-term liabilities).

Total assets less total liabilities constitute the net asset balance.

Revenues – Includes all sources of revenues to the entity.

EXPENDITURES – Includes all costs associated with operating the entity in the given accounting period.

Account Code Definitions

ASSET CODE

1101-000-00 Cash – Operating – All funds, which are available for day-to-day transactions, should be recorded in this checking account.

1117-000-00 Cash - Petty Cash – This account provides for cash set aside for making immediate small expenditures (such as freight), which, if paid by check, would cause delay, annoyance, and excessive expense of maintaining additional records. The fund is established with $100 and expenditures should
meet the same documentation requirements as expenditures from the Operating Account. The fund should be reimbursed periodically for the exact amount of the vouchers to restore it to its original sum.

1118-000-00 Cash - Diocesan Deposit and Loan Account – This account used to track funds held in the Diocesan Deposit and Loan.

1120-000-00 Cash - Savings / Money Market – All interest bearing deposits with financial institutions should be recorded in this account. This includes funds deposited in Money Market Funds.

1121-000-00 Cash - Savings / Money Market – All interest bearing deposits with financial institutions should be recorded in this account. This includes funds deposited in Money Market Funds.

1130-000-00 Cash - CD – Short Term – This account used to track funds held in certificates of deposit. (Identify account with maturity date.) (Additional accounts can be added as needed.)

LIABILITIES CODE

2231-000-00 Federal Income Tax Withheld – This account is used to account for federal income taxes withheld.

2232-000-00 FICA – Social Security Withholding – This account is used to track the employee’s portion of social security tax withheld (6.2% of earnings.)

2233-000-00 FICA –Medicare Withholding – This account is used to track the employee’s portion of Medicare withheld (1.45% of earnings.)

NOTE: FOR ITEMS 2232-000-00 AND 2233-000-00 - Do not process FICA on Diocesan Priests, as they are considered self-employed for social security purposes. Also, do not process FICA for Religious Communities listed in the Official Catholic. This is processed as a vendor accounts payable – see account number 7901-211-00.

2234-000-00 401K Plan Withholding – This account is used to track employee funded 401K plan withholding.

2236-000-00 Court Ordered Payroll Deduction(s) – This account is used to track the withholding of court ordered deduction(s) from individual employee’s payroll as applicable.

2341-000-00 Deferred Revenue – Prepaid Tuition – This account is used to track amounts collected for tuition applicable to future accounting period(s).

2342-000-00 Deferred Revenue – Fees – This account is used to track amounts collected for fees applicable to future accounting period(s).

2343-000-00 Deferred Revenue – Prepaid Registration – This account is used to track amounts collected for registration and program fees that are applicable to future accounting period(s).

2344-000-00 Deferred Revenue – Summer Camp – This account is used to track amounts collected for tuition and/or fees for summer camp that are applicable to future accounting period(s).

2421-000-00 Notes Payable – Diocesan Deposit and Loan – Short-Term - This account is used to manage the current portion (due within the current fiscal period) of notes payable to Diocesan Deposit and Loan.

NET ASSETS CODE
Equity accounts that track the Net Assets of the entity categorized by Unrestricted (including Designated), Temporarily Restricted, and Permanently Restricted categories as per the donor stipulations. Note: Restrictions are donor imposed; Designations are administratively imposed.

Please note: The software is programmed to automatically produce the entries to the net assets.

3100-000-00 Net Assets – Unrestricted - Equity account that tracks assets that are not restricted either by donors, organizations or by law. NOTE: The software is programmed to automatically produce the entries to the net assets.

3100-000-10 Net Assets – Designated - Equity account that tracks assets which use has been administratively designated by the organization/parish/school/entity. NOTE: The software is programmed to automatically produce the entries to the net assets.

3100-000-20 Net Assets – Temporarily Restricted - Equity account that tracks assets which used has been limited by donor imposed time restrictions or use restrictions. NOTE: The software is programmed to automatically produce the entries.

GENERAL REVENUES - 010

4190-010-00 Contributions – Ordinary Gifts/Donations – This account is used to track contributions received from individuals or other sources without donor restrictions. (<$15,000)

4210-010-00 Tuition – Catholic – Parishioner – This account is used to track tuition for school(s) or program(s) for individuals who are certified members of the Parish.

4220-010-00 Tuition – Catholic – Non Parishioner – This account is used to track tuition for school(s) or program(s) for individuals who are Catholic, but are not members of the intended parish.

4230-010-00 Tuition – Non-Catholic – This account is used to track tuition for school(s) or program(s) for individuals who are not practicing Catholics.

4301-010-00 Fees – Academic Registration – This account is used to track registration fees for academic purposes.

4330-010-00 Fees – New Family – This account is used to track funds received from new families.

4350-010-00 Fees – Textbooks – This account is used to track fees received for textbooks.

4360-010-00 Fees – Building Maintenance – This account is used to track fees received for maintenance of building(s).

4370-010-00 Fees – Technology – This account is used to track fees for technology.

4390-010-00 Fees – Other – This account is used to track registration fees not listed elsewhere.

4420-010-00 Sales – Food – This account is used to track funds received from food sales from cafeteria, concessions, and vending machines.

4610-010-00 Investment In - Interest – This account is used to track interest income received from external unrestricted interest bearing accounts.

4630-010-00 Investment Inc - Royalty – This account is used to track royalties received from unrestricted royalty bearing investments ie oil and gas lease income.

4710-010-00 Net Fund Raising #1 – This account is used to track monies raised/earned for an intended purpose. (Additional accounts can be added as needed.) Note: Accounts used to track net fund raising
income that benefit the entire parish or school. Fund raising accounts are tracked net of related fund raising expenditures.

Please Note: All income is credited to the account and all related fund raising expenditures are debited to the account. This allows the account balance to reflect the net earnings of the specific fund raising event.

4711-010-00 Net Fund Raising #2–This account is used to track monies raised/earned for an intended purpose. (Additional accounts can be added as needed.) Note: Accounts used to track net fund raising income that benefit the entire parish or school. Fund raising accounts are tracked net of related fund raising expenditures.

Please Note: All income is credited to the account and all related fund raising expenditures are debited to the account. This allows the account balance to reflect the net earnings of the specific fund raising event.

4712-010-00 Net Fund Raising #3– This account is used to track monies raised/earned for an intended purpose. (Additional accounts can be added as needed.) Note: Accounts used to track net fund raising income that benefit the entire parish or school. Fund raising accounts are tracked net of related fund raising expenditures.

Please Note: All income is credited to the account and all related fund raising expenditures are debited to the account. This allows the account balance to reflect the net earnings of the specific fund raising event.

4713-010-00 Net Fund Raising #4– This account is used to track monies raised/earned for an intended purpose. (Additional accounts can be added as needed.) Note: Accounts used to track net fund raising income that benefit the entire parish or school. Fund raising accounts are tracked net of related fund raising expenditures.

Please Note: All income is credited to the account and all related fund raising expenditures are debited to the account. This allows the account balance to reflect the net earnings of the specific fund raising event.

4714-010-00 Net Fund Raising #5– This account is used to track monies raised/earned for an intended purpose. (Additional accounts can be added as needed.) Note: Accounts used to track net fund raising income that benefit the entire parish or school. Fund raising accounts are tracked net of related fund raising expenditures.

Please Note: All income is credited to the account and all related fund raising expenditures are debited to the account. This allows the account balance to reflect the net earnings of the specific fund raising event.

4921-010-00 Interest Income – Diocesan Deposit and Loan – This account is used to track Interest Income for Diocesan Deposit Account(s).

4941-010-00 Subsidies – Diocese – This account is used to track subsidies from the diocese.

4942-010-00 Subsidies – Parish – This account is used to track subsidies from the primary parish associated with the school.

4943-010-00 Subsidies – School – This account is used to track tuition subsidies from parishes other than the primary parish.

4981-010-00 Transfers In (Reimbursement) – This account is used to transfer money within the diocese ie from school to school/parish for reimbursement.

5110-010-00 Extraordinary Income – Gifts / Donations – This account is used to track gifts / donations of (>=$15,000) that are neither administratively designated nor donor restricted.
5130-010-00 Extraordinary Income – Grants – This account is used to track grants of (> $15,000) that or neither administratively designated nor donor restricted.

5210-010-00 Extraordinary Income – Sale of Land – This account is used to track the proceeds from the sale of land.

5220-010-00 Extraordinary Income – Sale of Building – This account is used to track the proceeds from the sale of Building(s).

5230-010-00 Extraordinary Income – Sale of Vehicle – This account is used to track the proceeds from the sale of vehicle(s).

5240-010-00 Extraordinary Income – Sale of Furniture and Equipment – This account is used to track the proceeds from the sale of furniture and equipment.

9999-010-00 Suspense – This account is used only if a new account has been requested, but has not been added to the parish/school/entity’s chart of accounts. This account should always have a zero balance at the end of each month.

**Teaching the Faith – Schools**

Academic – Fundamentals
Instruction - 221

7101-221-00 Compensation Clergy – This account is used to track the compensation of instructional Clergy personnel.

*Note: Do not process FICA on Diocesan Priests, as they are considered self-employed for social security purposes. Also, do not process FICA for Religious Communities listed in the Official Catholic Directory. This is processed as a vendor accounts payable – see account number 7901-211-00.*

7102-221-00 Compensation – Lay – This account is used to track the compensation of instructional lay personnel.

7230-221-00 Emp Portion – FICA (SS and Medicare) – This account is used to track the employer’s portion of taxes associated with instructional personnel payroll.

7240-221-00 Emp Portion – Major Medical – This account is used to track the employer's portion of Health Insurance expenditures for instructional personnel. This is to include Health, Life/ADD and LTD.

*Note: The employee’s portion is also recorded in this account through the payroll module.*

7250-221-00 Emp Portion – Retirement – Lay – This account is used to track the employer’s portion of retirement for instructional lay personnel.

7251-221-00 Emp Portion – Retirement – Clergy – This account is used to track the employer’s portion of retirement for instructional Clergy.

7260-221-00 Emp Portion - Worker’s Compensation - This account is used to track worker’s compensation for instructional personnel.

7280-221-00 Emp Portion – Priest’s Misc Reimb. – This account is used to track the miscellaneous reimbursement allowance for Priests. ($500 / year)

7410-221-00 Allowance Housing – This account is used to track the expense for the maintenance of employees, usually priests and other religious. This includes allowance for food, rent telephone, utilities, etc.
7901-221-00 Religious Compensation - This account is used to track the costs of religious personnel of the Instruction Department with contracts that stipulate payment should be remitted to a religious community. 

*Note: Do not process FICA on Diocesan Priests, as they are considered self-employed or social security purposes. Also, do not process FICA for Religious Communities listed in the Official Catholic Directory. This is processed as a vendor accounts payable – see account number 7901-221-00.*

8204-221-00 Supplies – Office – This account is used to track cost of office supplies / materials for Instruction.

8205-221-00 Supplies – Food – This account is used to track cost for food for Instruction.

8210-221-00 Supplies – Miscellaneous – This account is used to track cost for supplies for Instruction that are not listed elsewhere.

8220-221-00 Materials – Copier Costs – This account is used to track cost for copier supplies or materials for Instruction.

8221-221-00 Materials – Testing – This account is used to track cost for testing materials for Instruction.

8223-221-00 Materials - Textbooks – This account is used to track cost of textbooks for Instruction.

8224-221-00 Materials – Videos / Tapes – This account is used to track cost of videos/tapes for Instruction.

8229-221-00 Materials – Miscellaneous – This account is used to track cost of materials for Instruction that are not listed elsewhere.

8240-221-00 Materials – Small Equipment (<$1,000) – This account is used to track cost of small equipment for Instruction.

8322-221-00 Local Transp - Mileage Reimbursement – This account is used to track local mileage reimbursement for Instruction.

8341-221-00 Prof Developmt - Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s); days of reflection, continuing education, conventions for Instruction.

8343-221-00 Prof Developmt – Dues / Memberships – This account is used to track cost of professional Dues/Memberships for personnel of Instruction.

8351-221-00 Fees-other – This account is used to track fees other than professional development.

Physical Education - 224

7102-224-00 Compensation – Lay - This account is used to track the compensation of Physical Education lay personnel.

7230-224-00 Emp Portion – FICA (SS and Medicare) - This account is used to track the employer’s portion of taxes associated with Physical Education personnel payroll.

7240-224-00 Emp Portion – Major Medical – This account is used to track the employer’s portion of Health Insurance expenditures for Physical Education personnel. This is to include Health, Life/ADD and LTD. The employee’s portion is also recorded in this account through the payroll module.
7250-224-00  Emp Portion – Retirement – Lay – This account is used to track the employer’s portion of retirement for Physical Education lay personnel.

7260-224-00  Emp Portion - Worker’s Compensation - This account is used to track worker’s compensation for Physical Education personnel.

8204-224-00  Supplies – Office – This account is used to track cost of office supplies / materials for Physical Education.

8210-224-00  Supplies – Miscellaneous – This account is used to track costs for supplies for Physical Education that are not listed elsewhere.

8229-224-00  Materials – Miscellaneous – This account is used to track cost of materials for Physical Education that are not listed elsewhere.

8240-224-00  Materials – Small Equipment (<$1,000) – This account is used to track cost of small equipment for Physical Education.

8322-224-00  Local Transp - Mileage Reimbursement – This account is used to track local mileage reimbursement for Physical Education.

8341-224-00  Prof Developmt - Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s); days of reflection, continuing education, conventions for Physical Education.

Religion - 225

8210-225-00  Supplies – Miscellaneous – This account is used to track costs for supplies for Religion that are not listed elsewhere.

8224-225-00  Materials – Videos / Tapes – This account is used to track cost for videos / tapes for Religion.

8226-225-00  Materials – Books – This account is used to track cost for books for Religion.

8229-225-00  Materials – Miscellaneous – This account is used to track cost of materials for Religion that are not listed elsewhere.

Science - 226

8210-226-00  Supplies – Miscellaneous – This account is used to track costs for supplies for Science that are not listed elsewhere.

8224-226-00  Materials – Videos / Tapes – This account is used to track cost for videos / tapes for Science.

8226-226-00  Materials – Books – This account is used to track cost for books for Science.

8229-226-00  Materials – Miscellaneous – This account is used to track cost of materials for Science that are not listed elsewhere.

Student Services
Counseling – 231

8148-231-00  Prof Services – Counseling / Testing – This account is used to track fees for professional counseling and testing services.
Extended Day – 233

7102-233-00 Compensation – Lay - This account is used to track the compensation of the Extended Day program lay personnel.

7230-233-00 Emp Portion – FICA (SS and Medicare) - This account is used to track the employer’s portion of taxes associated with Extended Day personnel payroll.

7240-233-00 Emp Portion – Major Medical – This account is used to track the employer’s portion of Health Insurance expenditures for Extended Day personnel. This is to include Health, Life/ADD and LTD. Note: The employee’s portion is also recorded in the account through the payroll module.

7250-233-00 Emp Portion – Retirement – Lay – This account is used to track the employer’s portion of retirement for Extended Day lay personnel.

7260-233-00 Emp Portion - Worker’s Compensation - This account is used to track worker’s compensation for Extended Day.

8204-233-00 Supplies – Office – This account is used to track cost of office supplies / materials for Extended Day.

8210-233-00 Supplies – Miscellaneous – This account is used to track costs for supplies for Extended Day that are not listed elsewhere.

8229-233-00 Materials – Miscellaneous – This account is used to track cost of materials for Extended Day that are not listed elsewhere.

8240-233-00 Materials – Small Equipment (<$1,000) – This account is used to track cost of small equipment for Extended Day.

8322-233-00 Local Transp - Mileage Reimbursement – This account is used to track local mileage reimbursement for Extended Day.

8341-233-00 Prof Development - Registration Fees – This account is used to track registration fees for personnel to attend professional development seminar(s); days of reflection, continuing education, conventions for Extended Day.

Library - 235

8210-235-00 Supplies – Miscellaneous – This account is used to track costs for supplies for the Library that are not listed elsewhere.

8222-235-00 Materials – Subscriptions / Periodicals – This account is used to track cost of Subscriptions / Periodicals for the Library.

8224-235-00 Materials – Videos/Tapes – This account is used to track costs for purchase or rental of audio-visual materials such as film, film strips, recordings, exhibits, charts, maps, and television and radio materials used in the Library.

8226-235-00 Materials – Books – This account is used to track costs of software or outside service costs for the Library related to data or word processing less than (<$1,000).

8229-235-00 Materials – Miscellaneous – This account is used to track costs for purchase of miscellaneous materials not listed elsewhere for the Library.
Electives – Fine Arts
Art - 241

8210-241-00 Supplies – Miscellaneous – This account is used to track costs for supplies for Art that are not listed elsewhere.

8224-241-00 Materials – Videos/Tapes – This account is used to track costs for purchase or rental of audio-visual materials such as film, film strips, recordings, exhibits, charts, maps, and television and radio materials used in Art.

8226-241-00 Materials – Books – This account is used to track costs of software or outside service costs for Art related to data or word processing less than (<$1,000).

8229-241-00 Materials – Miscellaneous – This account is used to track costs for purchase of miscellaneous materials not listed elsewhere for Art.

Band – 242

8210-242-00 Supplies – Miscellaneous – This account is used to track costs for supplies for Band that are not listed elsewhere.

8224-242-00 Materials – Videos/Tapes – This account is used to track costs for purchase or rental of audio-visual materials such as film, film strips, recordings, exhibits, charts, maps, and television and radio materials used in Band.

8226-242-00 Materials – Books – This account is used to track costs of software or outside service costs for Band related to data or word processing less than (<$1,000).

8229-242-00 Materials – Miscellaneous – This account is used to track costs for purchase of miscellaneous materials not listed elsewhere for Band.

Electives – Academic
Computer – 252

8210-252-00 Supplies – Miscellaneous – This account is used to track costs for supplies for Computer classes that are not listed elsewhere.

8224-252-00 Materials – Videos/Tapes – This account is used to track costs for purchase or rental of audio-visual materials such as film, film strips, recordings, exhibits, charts, maps, and television and radio materials used in Computer classes.

8226-252-00 Materials – Books – This account is used to track costs of books for Computer classes.

8229-252-00 Materials – Miscellaneous – This account is used to track costs for purchase of miscellaneous materials not listed elsewhere for Computer classes.

Administering the Faith – Management and General
Chief Operating Officer – 512

7102-512-00 Compensation – Lay – This account is used to track the compensation for principal(s).

7230-512-00 Emp Portion – FICA (SS and Medicare) – This account is used to track the employer’s portion of taxes associated with the principal(s)’ payroll.
7240-512-00  Emp Portion – Major Medical – This account is used to track the employer’s portion of Health Insurance expenditures for the lay principal(s). This is to include Health, Life/ADD and LTD. Note: The employee’s portion is also recorded in the account through the payroll module.

7250-512-00  Emp Portion – Retirement – Lay – This account is used to track the employer’s portion of retirement for lay principal(s).

7260-512-00  Emp Portion - Worker’s Compensation - This account is used to track worker’s compensation for lay principal(s).

8322-512-00  Local Transp – Mileage Reimbursement – This account is used to track local mileage reimbursement for the principal(s).

8341-512-00  Prof Developmt – Registration Fees – This account is used to track registration fees for principals to attend professional development training/course(s).

Office Administration - 522

4981-522-00  Transfers In (Reimbursement) – This account is used to transfer money within the diocese ie from parish to parish/school for reimbursement.

7102-522-00  Compensation – Lay – This account is used to track the compensation for lay secretary and/or bookkeeper.

7230-522-00  Emp Portion – FICA (SS and Medicare) – This account is used to track the employer’s portion of taxes associated with secretary and/or bookkeeper payroll.

7240-522-00  Emp Portion – Major Medical – This account is used to track the employer’s portion of Health Insurance expenditures for lay secretary and/or bookkeeper. This is to include Health, Life/ADD and LTD. Note: The employee’s portion is also recorded in the account through the payroll module.

7250-522-00  Emp Portion – Retirement – Lay – This account is used to track the employer’s portion of retirement for lay secretary and/or bookkeeper.

7260-522-00  Emp Portion - Worker’s Compensation - This account is used to track worker’s compensation for secretary and/or bookkeeper.

8102-522-00  Professional Services – Bank Charges – This account is used to track fees for bank service charges.

8140-522-00  Professional Services – Advertising – This account is used to track fees for Advertising.

8145-522-00  Professional Services – Accounting – This account is used to track fees for professional accounting services for Office Administration.

8149-522-00  Professional Services – Public Relations – This account is used to track fees for Public Relations Services.

8204-522-00  Supplies Office – This account is used to track costs of office supplies for Office Administration.

8208-522-00  Supplies Medical – This account is used to track cost of medical supplies.

8220-522-00  Materials – Copier Costs – This account is used to track costs of copier supplies and materials for the Administration.
8222-522-00  Materials – Subscriptions/Periodicals – This account is used to track costs of subscriptions and periodicals for the Administration.

8225-522-00  Materials – Computer Software – This account is used to track costs of software less than (<$1,000).

8322-522-00  Local Transp – Mileage Reimbursement – This account is used to track local mileage reimbursement for secretary and/or bookkeeper.

8341-522-00  Prof Developmt – Registration Fees – This account is used to track registration fees for secretary and/or bookkeeper to attend professional development training/course(s).

8343-522-00  Prof Developmt – Dues/Memberships – This account is used to track fees for Dues/Membership for secretary and/or bookkeepers.

8351-522-00  Fees-other – This account is used to track fees other than professional development.

8451-522-00  Telecom – Local/Long Distance – This account is used to track the costs of local and long distance telephone services.

8452-522-00  Telecom – Cellular/Pager – This account is used to track the cost of cellular phone and pager service(s).

8453-522-00  Telecom – Internet Services – This account is used to track the costs of internet services.

8454-522-00  Telecom – Answering Service – This account is used to track the cost of an answering service.

8710-522-00  Print/Publications – External – This account is used to track all costs relating to the external purchase or production of newspapers, letterhead, envelopes, bulletins, newsletters or other outside printing.

8713-522-00  Printing/Publications - Letterhead/Envelopes – This account is used to track all costs associated with the printing of letterhead/envelopes.

8715-522-00  Printing/Publications – Bulletin/Newsletter – This account is used to track all costs associated with the internal printing of bulletin/newsletters.

8719-522-00  Printing/Publications – Other – This account is used to track all costs associated with printing that is not listed.

8751-522-00  Postage – This account is used to track all costs of postage.

Accounting – 534

7102-534-00  Compensation – Lay – This account is used to track the compensation for lay accountant.

7230-534-00  Emp Portion – FICA (SS and Medicare) – This account is used to track the employer’s portion of taxes associated with the accountant’s payroll.

7240-534-00  Emp Portion – Major Medical – This account is used to track the employer’s portion of Health Insurance expenditures for the accountant. This is to include Health, Life/ADD and LTD. Note: The employee’s portion is also recorded in this account through the payroll module.
7250-534-00   Emp Portion – Retirement – Lay – This account is used to track the employer’s portion of retirement for the lay accountant.

7260-534-00   Emp Portion - Worker’s Compensation - This account is used to track worker’s compensation for the accountant.

8145-534-00   Professional Services – Accounting – This account is used to track fees for professional accounting services for the accountant.

8322-534-00   Local Transp – Mileage Reimbursement – This account is used to track local mileage reimbursement for the accountant.

8341-534-00   Prof Developmt – Registration Fees – This account is used to track registration fees for the accountant to attend professional development training/course(s).

Development – 550

4190-550-00   Contributions – Ordinary Gifts/Donations – This account is used to track contributions received from other sources without donor restrictions. (<$15,000)

7102-550-00   Compensation – Lay – This account is used to track the compensation Development personnel.

7230-550-00   Emp Portion – FICA (SS and Medicare) – This account is used to track the employer’s portion of taxes associated with Development payroll.

7240-550-00   Emp Portion – Major Medical – This account is used to track the employer’s portion of Health Insurance expenditures for Development. This is to include Health, Life/ADD and LTD. Note: The employee’s portion is also recorded in this account through the payroll module.

7250-550-00   Emp Portion – Retirement – Lay – This account is used to track the employer’s portion of retirement for Development.

7260-550-00   Emp Portion - Worker’s Compensation - This account is used to track worker’s compensation for Development.

8322-550-00   Local Transp – Mileage Reimbursement – This account is used to track local mileage reimbursement for Development.

8341-550-00   Prof Developmt – Registration Fees – This account is used to track registration fees for Development to attend professional development training/course(s).

**Administering the Faith – Property Management**

Plant – 621

4510-621-00   Rental Inc – Facilities – This account is used to track all income associated with renting the school building(s)

4971-621-00   Insurance Inc – SMP (Special Multi-Peril) – This account is used to track proceeds from any insurance claims.

7102-621-00   Compensation – Lay – This account is used to track the compensation of Plant lay personnel.

7230-621-00   Emp Portion – FICA (SS and Medicare) – This account is used to track the employer’s portion of taxes associated with employee payroll for Plant personnel.
7240-621-00  Emp Portion – Major Medical – This account is used to track the employer’s portion of Health Insurance expenditures for Plant personnel. This is to include Health, Life/ADD and LTD. Note: The employee’s portion is also recorded in this account through the payroll module.

7250-621-00  Emp Portion- Retirement Lay – This account is used to track the employer’s portion of retirement for lay personnel for Plant personnel.

7260-621-00  Emp Portion - Worker’s Compensation - This account is used to track worker’s compensation for Plant personnel.

8146-621-00  Professional Services - Consultants – This account is used to track fees for consulting services.

8151-621-00  Professional Services - Security – This account is used to track costs for security services.

8206-621-00  Supplies - Household – This account is used to track costs of household supplies i.e. light bulbs, toilet paper, etc.

8207-621-00  Supplies - Janitorial – This account is used to track costs of Janitorial supplies, i.e. cleaning compounds.

8210-621-00  Supplies – Miscellaneous – This account is used to track cost for supplies that are not listed elsewhere for Plant.

8229-621-00  Materials - Miscellaneous – This account is used to track costs for purchase of miscellaneous materials not listed for Plant.

8321-621-00  Local Transp - Vehicles – Gas, Oil, Fees – This account is used to track all expenditures of gas, oil and fees for vehicles for Plant.

8322-621-00  Local Transp - Mileage Reimbursement – This account is used to track local mileage reimbursement for Plant.

8411-621-00  Facility Utilities – Electric – This account is used to track the costs of electrical utilities.

8412-621-00  Facilities Utilities – Water – This account is used to track the costs of water utilities.

8413-621-00  Facilities Utilities – Gas – This account is used to track the costs of gas utilities.

8414-621-00  Facilities Utilities – Trash – This account is used to track the costs of trash collection.

8415-621-00  Facilities Utilities – Cable/Satellite – This account is used to track the costs of cable/satellite.

8416-621-00  Facilities Utilities – All – This account is used to track the costs of all utilities for the entities that opt to post all utilities to a single account.

8510-621-00  Rental Facilities – External – This account is used to track costs of external facility rental.

8520-621-00  Rental Equipment – This account is used to track costs of external equipment rental.

8530-621-00  Rental Vehicles – This account is used to track costs of renting vehicles.

8605-621-00  Maint & Rep – All – this account is used to track cost for all maintenance/repair.
8610-621-00 Maint & Rep – Building/Structure – This account is used to track costs for maintenance/repair of the buildings and structures.

8614-621-00 Maint & Rep – Janitorial Service – This account is used to track janitorial costs.

8620-621-00 Maint & Rep - Grounds/Landscape – This account is used to track expenditures for care of grounds, such as fertilizer, re-seeding, sodding, and for repairs and replacements.

8630-621-00 Maint & Rep - Lawn Services – This account is used to track costs of lawn care.

8640-621-00 Maint & Rep - Pest Control – This account is used to track costs for pest control.

8650-621-00 Maint & Rep - Fire/Security Alarm – This account is used to track fire/security costs.

8660-621-00 Maint & Rep - Equipment – This account is used to track costs for equipment repair.

8670-621-00 Maint & Rep – Vehicle(s) – This account is used to track costs for repair of vehicles.

8690-621-00 Maint & Rep – Other - This account is used to track costs for maintenance/repairs not listed.

8921-621-00 Interest Exp – Diocesan Deposit and Loan – This account is used to track interest on loan(s) from the Diocese Deposit and Loan.

8971-621-00 Insurance – Multi Peril -This account is used to track Multi Peril Insurance coverage.

8992-621-00 Debt Service – This account is used to track the Debt Service Fund.

9101-621-00 Extraordinary Cap Exp - Land – The account is used to track the cost of all land, including the negotiated price, broker’s commissions, title fees, surveying fees, and other expenditures associated with securing the title.

9102-621-00 Extraordinary Cap Exp - Buildings - This account is used to track the costs of managing the buildings owned by the diocese / parish.

9103-621-00 Extraordinary Cap Exp - Equipment – This account is used to track the costs of equipment purchased by the diocese / parish at a cost of $1,000 or more.
Appendix D

PERMISSIBLE FORMS OF GAMBLING UNDER TEXAS LAW:

A. RAFFLES

Conducting a raffle which does not comply with the provisions of the Charitable Raffle Enabling Act (Vernon’s Ann. Civ. St. Art. 179f) is illegal and in violation of Chapter 47 of the Penal Code. Such illegal activity constitutes gambling promotion, which is a Third Degree Felony punishable by imprisonment of 2 to 10 years and a fine not to exceed $10,000.

The Charitable Raffle Enabling Act permits parishes which have been in existence for three years to conduct two raffles per calendar year (i.e. January 1 through December 31), subject to the following:

1. A “raffle” means the awarding of one or more prizes by chance at a single occasion among a single pool or group of persons who have paid or promised a thing of value for a ticket that represents a chance to win a prize. Except as noted below under Carnival Games and Bingo, all other types of raffles, lotteries and other games of chance, including so-called “calendar raffles” which have multiple drawings, are illegal.

2. A parish/entity may not conduct two raffles at the same time. In other words it may not sell or offer to sell tickets for a raffle during a period in which it is selling or offering to sell tickets for another raffle.

3. All proceeds from the sale of tickets for the raffle must be spent for the charitable and/or educational purposes of the parish/entity.

4. The parish/entity may not, directly or indirectly, promote the raffle through television, radio, newspaper or other medium of mass communication by the use of paid advertising.

5. The raffle may not be promoted or advertised statewide, and tickets for the raffle may not be sold or offered for sale statewide.

6. The parish/entity conducting the raffle may not compensate a person, directly or indirectly, for organizing or conducting the raffle, or for selling or offering to sell tickets to the raffle. This will prohibit, among other things, any arrangement whereby the seller of a winning ticket receives any prize.

7. The parish/entity may not permit a person who is not a member of the parish/entity to sell or offer to sell raffle tickets.

8. The prize offered or awarded at the raffle may not be money. The value of the prize that is offered or awarded at the raffle and that is purchased by the parish or for which provides any consideration may not exceed $50,000. (TX House Bill HB 641, 1997). Raffles may offer gift certificates, gold, savings bonds or other non-cash prizes (note: Certificates of Deposit are considered cash).
9. Each raffle ticket must include:
   a. the name of the parish/entity and its address;
   b. the price of the ticket; and
   c. a general description of each prize that has a value of more than $10 and is to be awarded in the raffle.

10. The parish/entity must have in its possession or ownership, the prizes that are to be offered in the raffle prior to the sale or offering to sell any tickets in the raffle.

The Act does not appear to authorize parish/entity affiliated organizations, e.g., the parish school, the Altar Society, the youth group, the men’s club, etc., to be treated as a separate entity, such as the parish, for the purpose of conducting two raffles each calendar year. Accordingly, if any of these parish affiliated organizations plan to conduct a raffle, it should be sponsored by the parish and will be chargeable against the two raffles per year which the parish may conduct under existing law as described above. All of the proceeds from any raffle sponsored by the parish for such affiliated organizations must be used in the charitable and/or educational work of the parish.

11. Taxes on Prizes won: A form W-2G must be filed for each person who wins prizes worth $600 or more from any wager placed in a sweepstakes, wagering pool, or lottery (Raffle). The fair market value of the prize reduced by the price of the winning ticket is considered to be the amount of the winning.

On prizes worth more than $600 but less than $5,000, no withholding receipt of tax payment from the winner is required, if the winner can furnish you a Tax Identification Number (TIN). A form W-9 is to be used for this purpose. If the winner cannot furnish you a TIN, you must collect back-up withholding of 31% of the winnings.

Winnings worth more than $5,000 require a withholding or tax payment of 28%.

It should be noted that IRS publication “1993 Instructions for Form 1099, 1098, 5498, and W2-G” specifically states, “These requirements apply to church raffles, charity drawings, etc.”

If the recipient of the prize won in a raffle cannot pay the tax due at the time the prize is received, the winner should arrange for a loan from a bank or other financial institution to pay the taxes using the prize as collateral for the loan.

B. BINGO

Conducting a bingo game which does not comply with the provisions of the Bingo Enabling Act (Vernon’s Ann. Civ. St. Art. 179d) is illegal and a violation of Chapter 47 of the Penal Code. Depending on the circumstances, such illegal activity could constitute a Third Degree Felony punishable by imprisonment of 2 to 10 years and a fine not to exceed $10,000, or a Class C Misdemeanor punishable by fine not to exceed $200.
The Bingo Enabling Act is a complex statute which sets forth a comprehensive scheme for regulating all aspects of bingo including the party sponsoring the bingo game, the owner/lessee of the premises upon which the bingo game is conducted and the manufacturers and distributors of bingo equipment. Set forth below is a summary of the major provisions of the Act, which are applicable to a parish conducting a bingo game.

The Bingo Enabling Act permits parishes of the Diocese, which are located in a political subdivision (a county, justice precinct or municipality) which has legalized by election bingo games for charitable purposes as provided in the Bingo Enabling Act, to conduct bingo games, subject to the following:

1. “Bingo” or “game” means a specific game of chance, commonly known as bingo or lotto, in which prizes are awarded on the basis of designated numbers or symbols on a card conforming to numbers or symbols selected at random.

2. If the bingo game is not conducted on parish property with parish owned equipment, special rules prevail which are not discussed herein.

3. The net proceeds (as defined in the Act) of any game of bingo shall be exclusively devoted to charitable purposes.

4. A prize may not exceed the sum or value of $500 in any single game of bingo.

5. A series of prizes offered or awarded on any one bingo occasion for bingo games other than instant bingo may not aggregate more than $2,500. A series of prizes offered or awarded on any one bingo occasion for games of instant bingo may not aggregate more than $1,500.

6. Only a bona fide member of the parish may conduct, promote, administer or assist in conducting, promoting, or administering a bingo game.

7. A game of chance other than bingo may not be conducted or allowed during an occasion when bingo is played.

8. The parish may not offer or provide to a person the opportunity to play bingo without charge. The parish must record all transactions for which it receives bingo gross receipts on a cash register which must be in conformance with specifications prescribed by rule of the Texas Alcoholic Beverage Commission.

9. No one other than the parish may advertise or promote the parish’s bingo game. The parish may not include in an advertisement or promotion the amount of a prize or a series of prizes offered at the bingo games.
10. No award or offer to award a door prize or other prize may be made to persons present at the bingo game or participating in the bingo game in addition to the prizes awarded for winning the individual bingo games.

11. Bingo equipment, devices and supplies must be purchased by the parish only from legally authorized sources.

12. A person under the age of 18 years may not play a game of bingo unless the person is accompanied by his parent or guardian. A person under the age of 18 years may not conduct or assist in the conduct of any game of bingo.

13. A game of bingo may not be conducted more often than 3 days per calendar week, not to exceed 4 hours per 24-hour period.

The Bingo Enabling Act contains many other provisions including extensive provisions for record-keeping by the licensee and the payment of a tax based on gross receipts in excess of $15,000 of gross receipts per calendar quarter.

14. Additional policies regarding bingo:

   a. Bingo is not promoted by the diocese. It is only tolerated when other forms of support to the church or school are insufficient to provide for essential needs.
   b. Bingo may not be held more than once a week in any parish. Any organization must have been in existence for more than 10 years in order to host or sponsor bingo.
   c. An applicant for a license must use its own premises in conducting games, unless it can be proven that the facility is inadequate.
   d. Reusable cards are banned.
   e. 50% of the 2% gross receipts tax goes to the Office of the Comptroller.
   f. Proceeds must be distributed to charitable causes within one year of receipt and within the state of Texas. Profits from bingo must accrue to the parish or religious society that runs the game. All such receipts must be recorded in the financial books of the parish.
   g. Parishes may not become involved with commercial seven-day-a-week bingo. Bingo may be organized and operated by parishioners only.
   h. Vicariate meetings of those pastors in whose parishes bingo games are conducted shall be held from time to time to resolve conflicts that may arise.
   i. State requirements for operating Bingo are lengthy and strict and are to be followed precisely.

15. The parish must have a valid license to conduct the specific bingo game. Bingo is now under the auspices of the Texas Lottery Commission. All Bingo licensing
functions have moved to Austin, which means that charities will no longer be able to submit bingo applications, amendments, temporaries, etc., to the Texas Alcoholic Beverage Commission (TABC) district office. Effective July 1, 1994, all applications for temporary Bingo licenses must be filed 30 days in advance of the game. This is in accordance with Rule 55.545(c)(1) of the Bingo Regulation and Tax Rules. Application for a temporary license can be sent to the Texas Lottery Commission, Bingo Operations Division, P. O. Box 16630, Austin, Texas 78761-6630, by an overnight delivery service or an express mail service. They will process and review the application and mail the license or fax a letter of authority to the parish. Please include parish fax number with application.

16. Taxes on Prizes won: Payers of Bingo prizes are required to file a form W2-G for every person to whom you pay $1,200 or more from bingo. If Bingo winnings are of a non-cash nature, the fair market value of the item won is to be considered the amount of the winnings. If the recipient of reportable gambling winnings from Bingo does not provide a Tax Identification Number (Social Security), you must impose backup withholding of 31% on such winnings.

W-2Gs should be issued to prize winners by January 31 each year.

C. CARNIVAL GAMES

Section 47.01 of the Penal Code permits the offer of merchandise with a value not greater than $25 to the winner of a bona fide carnival contest conducted at a carnival sponsored by a parish. The types of games are not defined in the law but would include wheels, cards and dice. Money cannot be given as prizes and value of offers of merchandise must be less than $25.

To participate in a game which awards either money, in any amount, or merchandise having a value greater than $25 is illegal and constitutes a Class C Misdemeanor punishable by a fine not to exceed $200.

To promote or sponsor such a game is also illegal and constitutes gambling promotion which is a Third Degree Felony punishable by imprisonment of 2 to 10 years and a fine not to exceed $10,000.

NOTE: RAFFLING HOUSES:

Real estate brokers and homeowners may offer to parishes or non-profit organizations an arrangement whereby their houses are raffled and the amount over and above the price of the houses would go to the parish or organization. This is illegal in the state of Texas and such raffles are not permitted.
Appendix E

Mass Stipends

Canon Law permits priests to accept stipends for the celebration of Masses for priests: (See the Eucharistic Guidelines in the “Sacraments” Section of the Pastoral Manual, Section VI, A-H). Following is a list of the various stipends priests may receive and an explanation of the operating procedures associated with each:

1. Stipends Restricted to an Individual Priest

   Priests may receive stipends which require that the individual priest fulfill the Mass obligation. These stipends and Mass intentions are the responsibility of the priest. It is not necessary for the parish to be involved in the record keeping or payment of these types of stipends.

2. Stipends Given to a Parish for Mass Intentions

   Stipends which are given to the parish for the celebration of Mass are the responsibility of the pastor of the parish. Should the pastor leave the parish, the intentions remain with the parish and become the responsibility of the new pastor.

   The pastor must maintain a special book in which he lists the number of Masses to be celebrated, the intention, the stipend given and the date the Mass was celebrated (c. 958.1).

   The stipends should be deposited into the parish general checking account and recorded in a liability account (Funds Held in Trust) on the parish balance sheet. This liability account is credited when stipends are received and debited when stipends are paid. Stipends should be disbursed on a monthly basis after the intentions have been satisfied.

   The Bishop, either personally or through others (in the Diocese of Beaumont, the Bishop’s obligation to inspect the mass offering book each year is exercised by the Episcopal Vicars), is obligated to examine the Mass intention book at least annually. The parish should also review the book on an annual basis and reconcile it with the balance on deposit for Mass intentions.

   If an offering is made without an indication as to the number of Masses to be celebrated, the number is to be computed according to the amount set for all the dioceses of the Texas province, which is $5.

   Individual Mass stipends cannot ordinarily be combined into a single offering and celebrated with one Mass. However, in cases in which the people making the offerings have been explicitly informed prior to their offering and have freely
consented to combining their offerings into a single offering, their intentions can be satisfied with a single Mass celebrated according to a “collective” intention (See Section C in the Eucharistic Guidelines in the “Sacrament” section of the Pastoral Manual). The place and time for a celebration of this Mass, which is not to be more than twice a week, must be made public. A priest may retain only one stipend per day. Should a priest offer more than one mass per day for a stipend, such stipend(s) is to be given to the seminary education fund or if a religious, to his community.

A practice seems to have developed in some parishes that for All Souls Day parishioners are encouraged to write down the names of deceased loved ones and with a donation, place the envelope in the collection. The All Souls Days Masses are celebrated for all the named persons and the priests distribute the entire collected amount among themselves. This practice is scandalous and violates the law of the Church regarding Mass stipends. In 1992 the Congregation for the clergy issued a directive on “Collective Mass Intentions.” In this document it is stated that the Church allows on rate occasions the combining of Mass intentions as long as the faithful are explicitly informed that the Mass intentions will be combined. In these cases, however, the priest may only take the dollar amount equal to one stipend ($5.00 in the dioceses of Texas). The rest of the stipend offering is to be forwarded to other priests to fulfill the Mass intentions or to the chancery for forwarding to missionary priests (October 7, 2004 memo).

No priest is to accept more mass intentions to be applied by himself than he is able to satisfy in a year (c. 953). Surplus intentions should be given to the chancery for distribution to other diocesan priests who do not have a parish assignment.

Loans from the Mass stipend fund are prohibited.
Appendix F

Collection of the offertory:

1. At least three persons are to be involved in each collection of the offertory. Each collection is to be placed in a security tamper resistant envelope and sealed by a minister of hospitality (usher).

2. Weekend collections (Saturday and Sunday) ordinarily are to be counted the day the mass is celebrated. If the collection of a Saturday evening or Sunday evening mass is held overnight to be counted the next day it is to be kept in a locked safe. If the parish does not have a safe, arrangements can be made with the local bank to place the security tamper resistant envelope containing the collection in a locked bag in the night deposit uncounted. It can then be picked up and counted Monday morning. Saturday night collections would not be available until Monday morning. Some banks will provide a counting room for the parish team on Monday morning.

3. All security regulations that apply to Sunday apply on holy days as well. There are two alternatives:
   a. The security tamper resistant envelope containing the collection may be kept in a locked safe until Sunday, and counted then.
   b. The security tamper resistant envelope containing the collection may be placed in a locked bag in the bank until a team can count it.

4. Concern is to be given to security in bringing the collection to the counting team. Control over the baskets must be maintained. One usher per basket is the idea. Should an usher be responsible for more than one basket, each basket must be accounted for prior to combining the baskets. Two methods are used in some parishes:
   a. The collection from the offertory baskets is combined, placed inside a security tamper resistant envelope, sealed, initialed by two ushers, and sent to the presider with the gifts, where it is kept in front of the altar during mass. At the end of mass, someone pre-assigned* for the task goes to the altar and takes the collection to the counting team or to a safe.
   b. The collection from all offertory baskets are placed inside a security tamper resistant envelope, sealed, initialed by two ushers, and taken to the counting team or to a safe.

5. Counting teams are to be made up of a minimum of three persons not related to each other. A rotation system such as one of the following is to be established:
   a. Smaller parishes are urged to have two teams of three. Parishes served by the same priest may want to alternate teams that count for all the parishes.
   b. Larger parishes should have several teams of three, requiring each team to count only once a month, every six weeks, etc.
c. A pool of substitutes is to be established so that the required three counters may always be present. The parish secretary or bookkeeper should never be responsible for counting the weekly collection or for depositing the money. He/she should only be responsible for recording the collection in the cash receipts journal.

6. The collection is to be counted in a secure area where parishioners or others do not have need of access during the counting time.

7. The security tamper resistant envelope should be opened only by the counting team. If the envelope has been tampered with, the team should document this fact and report it to the pastor and Finance Council.

8. Signatures evidencing concurrence of counts should be obtained.

9. Deposit slips should be completed in duplicate and the bank verification slip should be attached to the duplicate copy of the deposit slip.

10. After the collection is counted, it is to be taken in a locked bag by a member* of the counting team to be placed in the night depository of the bank.

11. When evening collections are counted on Monday morning they are to be counted by a special team of three people not related to each other. Retired parishioners and those who do not work outside the home are an excellent resource for this volunteer duty.

12. Members of the counting teams are to be parishioners of excellent repute who contribute generously to the Sunday collection themselves.

13. In the event of a robbery, members of the counting team are to offer no resistance, whether physical or verbal (e.g., how could you rob a church?). The money is to be turned over immediately. We are insured.

14. This ministry is to be done by parish volunteers in order to allow the clergy and parish employees time to perform other ministries. Staff members are not to serve on the counting teams.

15. Counting team members are to sign a statement that they will keep the amount of the contributions of fellow parishioners confidential (Ethical and Responsible Conduct Policy can be used for this purpose).

16. Records of contributions are to be kept and turned over to the person or persons who enter the data of parishioner contributions in the parish records. All parishioners are to be given a statement of contribution at least annually (required by law for contributions of $250 or more). Many parishes do so quarterly as a reminder of parishioner’s stewardship pledges. Copies should be retained by the parish.

17. Balancing of donor records to deposits must be performed weekly when deposits are prepared.

18. Training should be provided to counting team members, especially when new members are added. This is best done by a counting team chairperson. The training is to include, at a minimum, recording procedures requested by the bank, security, and diocesan regulations. Diocesan assistance in training counting team chairpersons is available.
* Once tamper resistant bag has been sealed, one person may transport collection from one site to another. Otherwise, two adults are to be involved in transporting money to any location (no altar servers).

The tamper resistant envelopes will be provided by the Diocese of Beaumont annually. The parish name, date, time of mass will be preprinted on the outside of the envelope. The envelopes will be pre-numbered and the official tally sheet for the collection will be preprinted on the back.
EXHIBIT F-a  

COLLECTION COUNT REPORT

Date/time of Collection(s) _________________________________________________

Date/Time of Count ______________________________________________________

COUNT

$_______________

$_______________

$_______________ (Attach adding machine tape)

Total for Deposit $_______________

Counted by:      __________________________________________________________

In Presence of: __________________________________________________________

Deposit agrees with Total Above: ___________________________________________

(Bookkeeper's Signature)

NOTE: Any differences should be reviewed with the Counting Team Captain and the explanations should be noted on both copies.

One copy to the parish bookkeeper.
One copy retained by the Counting Team Captain.

03/24/10
CONFIDENTIALITY AND NONDISCLOSURE AGREEMENT

This Agreement is entered into as of this _____ day of __________, 20___ by and between the Diocese of Beaumont ("Diocese"), and __________________________ (“Contact”).

WHEREAS, the Diocese of Beaumont agrees to furnish __________________________ certain confidential information relating to ideas, proprietary information such as donor information, mailing lists for the purposes of providing certain administrative services.

WHEREAS, the Diocese of Beaumont wishes to protect its confidential information against any unauthorized use and any unauthorized or uncontrolled disclosure.

WHEREAS, __________________________ agrees to review, examine, inspect or obtain such confidential information only for the purposes described above, and to otherwise hold such information confidential pursuant to the terms of this Agreement.

BE IT KNOWN, that the Diocese of Beaumont has or shall furnish to __________________________ certain confidential information and may further allow __________________________ the right to discuss or interview representatives of the Diocese of Beaumont on the following conditions:

1. __________________________ agrees to hold confidential or proprietary information or “Confidential Information” in trust and confidence and agrees that it shall be used only for the contemplated purposes, shall not be used for any other purpose, or disclosed to any third party.

2. As used throughout this Agreement, the term “Confidential Information” means information not generally known to third parties and which is proprietary to the Diocese of Beaumont including information about the Diocese’s Projects. All information of the Diocese of Beaumont that is disclosed to Contact or to which Contact obtains access, whether originated by Contact or by the discloser or others, shall be presumed to be “Confidential Information”.

3. The parties hereto acknowledge that the “Confidential Information” is the property of the Diocese of Beaumont and the disclosure of the “Confidential Information” to Contact does not convey any right, title or license in the “Confidential Information” to Contact. Contact shall not appropriate the “Confidential Information” to its own use or to the use of any third party and shall only use the “Confidential Information” for the exclusive benefit of the Diocese of Beaumont except to the extent otherwise authorized in writing by the Diocese.
4. No copies will be made or retained of any written information or prototypes supplied without the permission of the Diocese of Beaumont.

5. At the conclusion of any discussions, or upon demand by the Diocese of Beaumont, all “Confidential Information”, including written notes, photographs, sketches, models, memoranda or notes taken shall be returned to the Diocese of Beaumont.

6. “Confidential Information” shall not be disclosed to any employee, consultant or third party unless they agree to execute and be bound by the terms of this Agreement, and have been approved by the Diocese of Beaumont. Any dissemination of “Confidential Information” shall be only in connection with the Authorized Purpose, and shall be only to the employees, agents or affiliates of Contact who have a need to know said “Confidential Information” in order for Contact to carry out proper purposes and responsibilities related to Contact’s discussions with Company and the Authorized Purpose and who have been advised of the confidential nature of such information. Further, that Contact shall cause such employees, agents and affiliates who have access to the “Confidential Information” to comply with the terms and provisions of this Agreement in the same manner as each party is bound hereby, with Contact remaining responsible for the actions and disclosures of such representatives.

7. The termination of the discussions or relationship between the parties shall not relieve Contact or its employees, agents or affiliates of the obligations of nonuse or nondisclosure hereunder or the obligation to return or destroy certain materials.

8. This Agreement and its validity, construction and effect shall be governed by the laws of the State of Texas.

AGREED AND ACCEPTED BY: ________________________________

Date: ______________
Appendix G

Assessments, Bequests, Grants and Special Collections

I. ASSESSMENTS (cathedraticum):

The Bishop has the right to impose a moderate tax on parishes/schools/entities subject to his authority; this tax, which should be proportionate to their income, is for Diocesan needs and may be imposed only after hearing the Diocesan Finance Council and the Presbyteral Council (Canon 1263).

The taxable revenue of the parish shall include all income of the parish: offertory collection, building funds, debt funds, donations and gifts, income from bazaars, wills, estates, etc.

Not taxable will be revenue that the parish receives from the Negro and Indian Missions, American Board of Catholic Missions, and Extension Society. Also not taxable shall be those fees and payments made for Catholic School or the CCD program expenses when the parish serves only as an agent, e.g. tuition, attendance fees., et similia. (Clergy Bulletin, January 27, 1975).

The rate of this tax is set at 13% after consultation with the College of Consultors and Diocesan Finance Council. The assessment is based on the prior year actual assessment and is billed 1/12 monthly. The estimated payments are reconciled at year end and adjustments made accordingly.

Funds raised in a bona fide fund raising drive may be exempt from assessment (Cathedraticum). In advance of the drive, the pastor is to write the Bishop to request an exemption. The Bishop’s approval in writing is necessary before the exemption takes effect. The exemption will apply for three consecutive fiscal years only.

II. ANNUAL APPEAL

Each spring, the Diocese of Beaumont conducts an annual appeal (Bishop’s Faith Appeal) to the faithful of the Diocese through the parishes for the common support services of Diocesan ministries and Catholic Charities of the Diocese of Beaumont, Inc. Annually, mandatory goals for each parish are established which are based on the taxable income of the parish. Funds raised in excess of the goal are returned to the parish without assessment (Cathedraticum). Deficits are due at the end of each campaign.

A Leadership Manual is produced each year which contains specific instructions for the appeal and is distributed to pastors and parish appeal chairpersons.
The annual diocesan appeal is NOT a second collection but an annual appeal. Envelopes are not to be provided by the parish as that is a function of the Diocese.

III. BEQUESTS

The church welcomes and encourages bequests. Throughout the history of the church, individuals have left portions of their estates to the church. It is still a common practice today and the church could not fulfill its mission on earth without people planning for the future of their earthly treasures when they receive their eternal reward in heaven. Please contact the Department of Financial Services to arrange for the acceptance of bequests.

IV. AID TO POOR PARISHES FUND

The Bishop started a voluntary fund to enable parishes with more means to assist those parishes with less means to meet basic ministerial needs. As we reach beyond the boundaries of our parishes, we should not forget parishes and missions within our own Diocese struggling to meet ordinary expenses. Many parishes budget a portion of the annual appeal overage to contribute to this fund.

V. SPECIAL COLLECTIONS

The Bishop may prescribe the taking up of a special collection for specific parochial, diocesan, national or universal projects in all the churches. These collections are to be diligently transmitted afterwards to the Diocesan Pastoral Center (Canon 1266) within 30 days.

All collections should be handled in the same fashion as the offertory (See Appendix F).

General Procedures:
1. Provide notice of Special Collections and its purpose the week before the collection (unless the special collection is a response to an emergency and the Bishop asks that it be taken on the forthcoming weekend).
2. On the day of the Special Collection, a brief reminder of the purpose of the Special Collection should be made.
3. Funds received in the Special Collection must be remitted by the date indicated (or promptly, if no date is indicated, but no later than 30 days after the collection).
4. Funds received in the Special Collection must be remitted with the proper Account Number assigned by the Department of Financial Services.

USCCB National and International Special Collections:
- All are mandatory on the dates prescribed, according to the list provided by the diocese.
- All are second collections except the Good Friday collection for the Holy Land Shrines, which is the only collection taken on Good Friday.
Diocesan Special Collections:

- All are mandatory on the dates prescribed, according to the list provided by the diocese.
- All are second collections except the Easter Collection for the education and formation of diocesan seminarians; at all Easter Sunday Masses (and the Vigil) a single offertory collection is taken, and remitted to the Pastoral Center in its entirety; no second collection is permitted on Easter Sunday (and the Vigil).

(A.) The special collections taken in the territory of the Diocese of Beaumont are as follows:

<table>
<thead>
<tr>
<th>Collection</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Catholic University of America</td>
<td>First Sunday in September</td>
</tr>
<tr>
<td>Infirm Priests</td>
<td>Third Sunday in September</td>
</tr>
<tr>
<td>Catholic Charities Sunday</td>
<td>First Sunday in October</td>
</tr>
<tr>
<td>World Mission Sunday <em>(Propagation of the Faith)</em></td>
<td>Next to last Sunday in October</td>
</tr>
<tr>
<td>Catholic Campaign for Human Development</td>
<td>Sunday before Thanksgiving</td>
</tr>
<tr>
<td>Retirement Fund for Religious</td>
<td>Second Sunday in December</td>
</tr>
<tr>
<td>Church in Latin America</td>
<td>Fourth Sunday in January</td>
</tr>
<tr>
<td>Black &amp; Indian Missions</td>
<td>First Sunday in Lent</td>
</tr>
<tr>
<td>Catholic Relief Services</td>
<td>Fourth Sunday of Lent</td>
</tr>
<tr>
<td>Holy Land Good</td>
<td>Friday</td>
</tr>
<tr>
<td>Easter Collection for the Education of Seminarians and Ministers</td>
<td>Easter (not a second collection, but entire regular collection)</td>
</tr>
<tr>
<td>Catholic Home Missions Appeal</td>
<td>Last Sunday in April</td>
</tr>
<tr>
<td>Catholic Communications Campaign</td>
<td>Third Sunday in May</td>
</tr>
<tr>
<td>Peter’s Pence (Holy Father)</td>
<td>Sunday Nearest Feast of Sts Peter &amp; Paul</td>
</tr>
<tr>
<td>Missionary Co-op Plan **</td>
<td>As assigned by the Diocesan Director</td>
</tr>
</tbody>
</table>

*Guidelines-Instructions Diocesan Office of Propagation of the Faith
1. The Diocese of Beaumont does not invite individuals to appeal for funds.
2. The Diocesan annual second collection on Mission Sunday is our way of supporting the National Office of the Propagation of the Faith
3. All proceeds of the Mission Sunday collection are to be sent directly to the Diocesan Pastoral Center in the same manner as all other special collections. They are not to be sent to the Diocesan Director.
4. The Diocesan Pastoral Center will then make a report and send a check to the National Director, along with a report.

(B) Guidelines-Instructions Diocesan Office Bishop’s Missionary Co-op Plan **

- All are second collections
1. In the Diocese of Beaumont every parish/mission is strongly encouraged to accept an assignment allowing a Missionary or Mission Representative to come into a parish/mission and make an appeal for financial help to aid them in their missionary work.
2. Mission Co-op will follow the fiscal year of the Diocese (July through June). These dates will allow pastors the opportunity to schedule the mission after Christmas and Easter if they so desire. This is our opportunity as good stewards to answer God’s call to discipleship to those less fortunate in the larger church-the world.

3. Each year in September-October the Diocesan Director, along with staff, review several hundred letters from Missionaries and Mission Societies requesting permission to come into the Diocese and make an appeal. Before the request is granted the Missionary and the Mission Society is screened in order to make certain that the person or society is authentic and is not fraudulent.

4. No person or society is to enter the Diocese to make an appeal without a letter of invitation signed by the Diocesan Director.

5. Under no circumstances is a person allowed to enter a parish/mission and solicit funds by a door-to-door appeal. All authorized appeals are to be made to the parish membership at large within the celebration of the Eucharist.

6. When the assigned Missionary comes to the parish for the appeal:
   (a) Get the correct name and address of the Missionary Society’s headquarters.
   (b) Be sure the Missionary understands that funds from the mission appeal will be sent to the Missionary Society by the Diocesan Pastoral Center.
   (c) After the appeal is made and the contributions totaled, send the proceeds to the Diocesan Pastoral Center. Note on the check – Missionary Co-op Collection. Also send the name of the Missionary making the appeal and the name and address of the Missionary Society.
   (d) Under no circumstances may the Missionary take the proceeds (cash or check) personally.
   (e) The parish is to issue the check to the Diocese of Beaumont and remit within 30 days of the collection.

(C) Diocesan Optional Special Collections:
   • As authorized by the Bishop of Beaumont
   • All are second collections
   • All optional Special Collections should be on the date authorized (or reasonably close to the date)
   • Birthright, Inc: A permanent optional Special Collection is authorized by the Bishop for Birthright on Mother’s Day each year.

(D) Parochial Special Collections:
   • As authorized by the pastor, normally after consultation with the parish Finance Council.
   • Are authorized only for internal parish financing, for example, the poor, the Religious Education Program, the Parish School, debt reduction.
   • Are second collections.
   • It is forbidden to permit a Special Collection to be taken for projects outside the parish or diocese unless permission has been obtained each time from the Bishop.
With the exception of the Missionary Co-op Appeal, visiting clergy, religious or laity may **not** have a Special Collection for any reason whatsoever, **nor** shall such persons privately solicit monies in the parish or diocese without permission of the Bishop.

**VI. GRANTS**

The Financial Accounting Standards Board Pronouncements 116 and 117 now in effect mandate greater accountability for unrestricted, temporarily restricted, and permanently restricted funds of not-for-profit organizations. Documentation required for audit purposes includes a copy of the grant proposal as well as the award letter. The Diocese of Beaumont must comply with these civil mandates as well as canon law (Canon 1284) to observe the prescriptions imposed by the founder, donor or legitimate authority and to preserve a continuing history of grantors. **All submissions to any grantor or foundation by any entity under the Bishop’s authority must have received an endorsement from the Bishop prior to submission.**

The Diocesan Office of Stewardship and Development (OSD) must be involved in all submissions. The OSD may assist parishes/schools/entities in preparing grant requests once the parish/school/entity has written permission from the Bishop. This permission will be sought through the OSD. For assistance:

1. Fill out the “Grant Request Form” (Exhibit G-c).
2. Attach all pertinent materials to this form including “Proposed Development Project Form” (Exhibit G-a) when applicable.
3. Submit the form and the attached materials to the OSD.

OSD will prepare the endorsement letter and submit it to the Bishop for approval. A copy of the “Grant Request Form” will be returned within 14 days with information on status of request.

If approved by Bishop, OSD will be responsible for the grant proposal, archiving, thank you letters and all reports made in accordance with the grantor’s deadlines. Caution: some foundations may let the project know directly about an award or a rejection rather than contacting OSD, if the parish/school/entity receives direct notification or funding, please copy the material and remit to the OSD.

Parishes/schools/entities are responsible for tracking the use of all grant funds. Grant monies may only be used for the purposes for which they were awarded and grant monies must be used in the time frame set by the grantor.

If for any reason your project cannot adhere to the grantors stipulations on use of funding or timeframes established, notify the OSD immediately. OSD will assist in informing the grantor and requesting extensions or changes.

Parishes/schools/entities may also prepare grant requests themselves. The following procedures must be followed:
1. Notify the OSD prior to beginning application for each grant by using the Grant Request Form (Exhibit G-c).

2. If your project is new, also please attach the “Proposed Development Project Report Form” (Exhibit G-a).

3. Prepare a letter of endorsement for Bishop’s signature. This letter should include the amount being requested, a brief description of the project and the need. This letter should be no longer than one page.

4. Send both the letter and the form(s) directly to the OSD. If possible, please email the letter to stewardship@dioceseofbmt.org. The letter will have to be submitted to the grantor on Bishop’s stationary.

5. Since most grants have deadlines for submission, please be sure to allow enough time for Bishop to review the request and endorsement. The OSD will notify you of the status of Bishop’s endorsement and will make arrangements for you to pick up your endorsement letter.

6. Once you received your endorsement letter, submit your application and proposal to the grantor/foundation. Send a copy to the OSD. A copy of all grant requests must be kept in the diocesan archives.

7. If a grantor requires an audited financial statement or a copy of the IRS determination letter, the OSD will complete the grant request by supplying the documentation and mail your application.

Outcomes and Reports:
1. Notification of disposition of the proposal should be sent to the OSD along with a “Grant Outcome Form” (Exhibit G-d). This notification should be sent within 10 days of notification or award.

2. Attached the letter of rejection or award.

3. Attach a copy of all correspondence or agreements and a copy of your “thank you” letter to this form.

4. A copy of the check(s) should be forwarded to the OSD upon receipt.

5. Forward copies of all required grant reports to the OSD as soon as they are mailed to the grantor. Most foundations require at least one report at the end of the project. It is diocesan policy that even if the grantor does not require a report, parishes/schools/entities are required to send a one page thank you letter in lieu of report when funds are depleted or at the end of a year which ever comes first.

VII. OTHER FUNDING

Non-diocesan associated Catholic institutions, which raise their funds in the Diocese, are asked to inform the Bishop of their plans, as required by Canon 1265 of the 1983 Code, which states:

“With due regard for religious mendicants, private persons whether physical or juridic are forbidden to raise funds for any pious or ecclesiastical institution or purpose without the written permission of their own Ordinary and that of the local Bishop.”

In other words, except for religious communities like the Franciscans who have the right to beg, all church persons, individual and corporate, must obtain
Fundraising Policy and Procedure for all Organizations and Groups

A Fundraising Policy and Procedure is established in an effort to assist the clubs, classes, groups and organizations in achieving the greatest level of success in fundraising efforts for charitable causes or needs and events. Rather than several groups or organizations competing simultaneously for financial support, this procedure will coordinate the fundraising efforts in order to avoid several major efforts being planned at the same time.

A. This policy and procedure applies to any class, club, department, organization, committee or event of the parish/school/entity (i.e., men, ladies, youth organizations, student groups, departments, athletic teams, special events committee, etc.)

B. This policy and procedure applies to any effort to raise funds whether it is to be used for organization expenses, charitable causes, or parish/school/entity-wide benefit.

C. Plans are not to be finalized and/or advertised until notice is given that the effort is approved.

Steps in the Procedure:

1. Chairman or person responsible for the event should complete a Request for Fundraising Approval form and submit it to the pastor/principal/director.

2. The form should be received by the pastor/principal/director at least six weeks ahead of the planned “start date” of the effort to allow time for the decision-making process to take place.

3. The decision to approve a fundraising effort of any kind will be based upon purpose, need, type (to avoid conflict of similar efforts), beneficiary, and timing. There will be major consideration given to timing in order to avoid two events or projects which are collecting money from the same source at the same time.

4. Events may be calendarized up to a year ahead and, if done early, will more easily garner approval due to the lack of conflict. Ideally, the plans would be submitted during the formal budget process each year (March 1 through May 31).

5. The pastor/principal/director will notify the person responsible for the fundraising effort immediately of the decision or to work out other amicable plans.
EXHIBIT G-a

Appendix G  PROPOSED DEVELOPMENT PROJECT REPORT FORM

Please mail the completed form to:

Diocese of Beaumont
Office of Development & Stewardship
P. O. Box 3948
Beaumont, Texas 77704-3948

ORGANIZATION________________________________________________________

ADDRESS______________________________________________________________

CITY, STATE, ZIP________________________________________________________

TELEPHONE_____________________________FAX___________________________

PROJECT REPORT

1. PERSON IN CHARGE (If address is different than above, please indicate)
   ___________________________________________________________________
   ___________________________________________________________________

2. DATES OF PROPOSED PROJECT ______________________________________

3. AMOUNT YOU EXPECT TO RAISE $_____________________________________

4. TOTAL COST OF THE PROJECT (attach budget) (if the project is a building project, please submit Exhibit I-k) $________________________________

5. PURPOSE FOR WHICH FUNDS ARE BEING RAISED (brief description of the project)
   ___________________________________________________________________
   ___________________________________________________________________
   ___________________________________________________________________

6. IF FOUNDATION GRANTS WILL BE SOLICITED, INDICATE WHICH FOUNDATIONS ARE TO BE CONTACTED AND AMOUNTS TO BE REQUESTED.
   ___________________________________________________________________
   ___________________________________________________________________
7. EXPLANATION OF OTHER FUNDRAISING METHODS:

8. OUTSIDE CONSULTANT/FIRM THAT MAY BE USED

NAME ______________________________________________________________

ADDRESS ___________________________________________________________

PHONE ______________________________________________________________

9. OTHER INFORMATION, COMMENTS
_____________________________________________________________________
_____________________________________________________________________
_____________________________________________________________________
_____________________________________________________________________
_____________________________________________________________________

____________________________   ____________________________
Date  Pastor/Principal/Director

Recommended action for Bishop:   _______ _______
                                   Approval Disapproval

____________________________   ____________________________
Date  Director of Development
EXHIBIT G-b

DEVELOPMENT PROJECT/CAMPAIGN REPORT FORM

A copy of this completed page must be received by the Department of Financial Services at least one month before the Diocesan Finance Council Meeting you plan to attend if this project relates to a building project.

<table>
<thead>
<tr>
<th>Parish/School/Entity Name</th>
<th>City</th>
<th>Pastor/Principal/Director</th>
</tr>
</thead>
</table>

Dates of Campaign: From ____________ To ____________

Number of weeks _________________ Consultant’s Name ___________________

Extension ______________________ Consultant’s Fee ______________________

Case description _________________________________________________________

Campaign Goal ________________________________________________________

Amount Pledged __________________________ Percent of cash to pledges ________%

Number of Gifts __________________________

Number of Registered Families ________________

Average Gift

Participation Rate ____ % (overall) ____ % (true) ____ % (Special, Memorial & General)

Gift Plans:

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount Raised</th>
<th>Average Gift</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special</td>
<td>$ _______</td>
<td>$ _______</td>
</tr>
<tr>
<td>Memorial</td>
<td>$ _______</td>
<td>_______</td>
</tr>
<tr>
<td>General</td>
<td>$ _______</td>
<td>$ _______</td>
</tr>
</tbody>
</table>

Breakdown of Gifts: Number Category Amount Raised Average Gift

Payment Period ________months

Ordinary Income $ ___________

Cards Distributed _____________ Cards Returned _____________________________

Cards Outstanding ___________ Cards Not Distributed ___________________________

Special or Advanced Gift Activity: Number of Assignments __________

<table>
<thead>
<tr>
<th>Num</th>
<th>Amount Raised</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$ _______</td>
</tr>
</tbody>
</table>

Average Gift $ ____________

Grants: Foundation Name-________________________________________

Foundation Address-______________________________________

Amount Granted-__________________________________________

Name of person completing this form _____________________________

______________________________  ______________________
Signature                                Date
NOTE: Please enclose samples of any materials that have been developed for the project, such as: brochure, work-schedule, project plans, donor cards, etc. These will be helpful to other organizations that may be planning a similar effort and will be kept on file for that purpose.
EXHIBIT G-c

GRANT REQUEST FORM

Parish/School/Entity___________________________________

Requested By ________________________________________

Grant Foundation Name (if known) _________________________

Amount (Required) $____________________________________

Date Grant Is Needed (deadline)___________________________

___Notification Only

• Please attach (or email) letter of endorsement for Bishop’s signature
• Forward a copy of completed grant application to the Office of Stewardship and Development for tracking and archiving

___Assistance Requested

Please attach the following:

• Your mission
• State the purpose or project for which this grant will be used
• Copy of your budget and the project budget
• Need for the funding
• How you will evaluate project success

--------------------------------------------------------------------------------------------

FOR OFFICE USE ONLY:

Date received in Development Office ____________________________

Endorsed by: Bishop Curtis J. Guillory___________________________

Date grant mailed to Foundation ______________________________

Date received from Foundation________________________________

Response _______________________________________________________________________

Notes __________________________________________________________________________

Date________________________

Please send to:
Director Stewardship & Development
O. Box 3948
Beaumont, TX 77704
EXHIBIT G-d

GRANT OUTCOME FORM

Parish/school/entity Name______________________ Date___________

Requested By ____________________________________________

Project_____________________________________________________

Foundation Name____________________________________________

Amount Requested ___________________________________________

Amount Approved & Date_______________________________________

Required Reporting Dates_____________________________________

Stipulations on funding if any___________________________________

Date Application Denied ______________________________________

Reason for Denying Request ___________________________________

*Attach a copy of your award or rejection letter as well as a copy of any checks and your thank you note.*

-----------------------------------------------------------------------------------------

FOR OFFICE USE ONLY:

Date Outcome Form Received _________________________________

Notes_______________________________________________________

Please Send To:
Director of Development
Office of Stewardship & Development
P. O. Box 3948
Beaumont, TX 77704
EXHIBIT G-e

REQUEST FOR FUNDRAISING APPROVAL
Submit at least six weeks prior to your proposed start date.
Efforts may not begin until you are contacted and advised of approval or other dates agreed upon.

Club, organization, or department applying:____________________________________

Person responsible for effort:________________________________________________

Contact numbers for Person named above:_____________________________________

Group, club, or organization to benefit from effort:_______________________________

Purpose of funds: ___ club/class/organization needs ____ charitable ____ operating fund
If club/class/organization need, please explain how funds will be used:_______________
________________________________________________________________________
________________________________________________________________________

Goal amount to be raised:___________________________________________________

Proposed start date:________________________________________________________

Proposed ending date:______________________________________________________

Alternate start date:________________________________________________________

Alternate ending date:______________________________________________________

Explain how it will be marketed______________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________

From whom will funds be requested? (Please note if parents will be requested to support your effort and/or if you will seek sponsors please list who you plan to contact. Use back if necessary to complete information.)
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________

If funds raised are more than goal, how will the “extra” amount be used?______________
Appendix H

Remuneration and Benefits

I. PRIESTS (Accountable Reimbursement Plan item G, b-f do not apply to Religious)
   A. Salary for Priests (pastors & associates) is set by the Bishop and generally changes each fiscal year. Please see Exhibit B-a. If the parish/school/entity supplies an automobile for the religious priest, an amount should be deducted from the salary figure to offset the additional expense to the parish/school/entity. Please see Exhibit B-a.

   B. Religious Priests Only: Continuing Education Allowance: $500 per year and does not accumulate from year to year.

   C. Pension Fund: The Diocese of Beaumont maintains a defined benefit pension plan for priests incardinated in the Diocese of Beaumont. The current assessment to meet retirement obligations is 7 ½% of annual compensation. An amount equal to the long-term disability insurance premium is also added to the pension contribution. The Plan has provisions for the event of the incapacity of a priest incardinated in the Diocese of Beaumont. Please see Exhibit B-a.

   Each priest is automatically covered under this plan upon incardination in the Diocese of Beaumont. Externs waiting for incardination may also accumulate service time toward Diocesan Pension.

   The bishop grants retirement to incardinated priests of the Diocese according to the Diocesan Priest Pension Plan Summary Plan Description found in the Employee Handbook (can be found at www.dioceseofbmt.org). Refer to the summary regarding retirement monthly benefit calculation for normal retirement, and early retirement pension because of health reasons. Pension applications are processed by the Department of Financial Services.

   The plan is recognized as a “qualified plan” by the Internal Revenue Service and is administered by a Retirement Committee appointed by the diocesan bishop. All contributions are paid into a trust fund. This trust cannot be used for any purposes other than payment of benefits to cover priests and employees and for payment of expenses of the Pension trust fund. All benefit payments will be made in accordance with the official Plan document, a copy of which may be examined at the Diocesan Pastoral Center during normal business hours.

   D. Annual priest’s retreat: Allowance is $300. This cost is to be paid by the parish/school/entity.
E. Medical, Dental, and Life insurance premiums: $20 per month is the responsibility of the priest; the remainder is paid by the parish/school/entity. Refer to the Employee Handbook (can be found at www.dioceseofbmt.org) for information on these benefits.

F. Prescription Drugs: Priests have two ways to use their pharmacy network. The mail order service provides a 90-day medication supply, whereas the ID card provides up to a 30-day medication supply from local pharmacies which participate in the network. Refer to the Employee Handbook (can be found at www.dioceseofbmt.org) for information on this benefit.

G. Accountable Reimbursement Plan:

Accountable v. Non-accountable Plans. A plan under which an employee is reimbursed for expenses or receives an allowance to cover expenses is an accountable plan only if the following three conditions are satisfied: (1) there must be a business connection for the expenses; (2) the employee must either substantiate or be deemed to have substantiated the expenses and (3) the employee must return to the employer amounts in excess of the substantiated expenses. (Reg. 1.62-2(c)). An expense allowance or reimbursement arrangement that would be partly an accountable plan and partly a non-accountable plan if the two parts were separately considered will be treated as two separate arrangements; one an accountable plan and the other a non-accountable plan (Reg. 1.62-2(d)(2)).

Business Connection. The business connection requirement generally is satisfied if the expenses are incurred in connection with the performance of services as an employee.

Substantiation. The verification necessary to meet the accountable plan substantiation requirement depends upon whether the expense falls within one of the following categories of expenses: meals, lodging, entertainment, gifts, and expenses attributable to the use of “listed property” (¶ 953). For such expenses, the accountable plan substantiation requirement is satisfied if enough information is submitted to the employer to satisfy the substantiation requirements of Code Sec. 274, including travel and automobile expenses deemed substantiated.

Return of Excess Amounts. An employee must return amounts received in excess of those substantiated or deemed substantiated within a reasonable period of time. If the employee fails to return the excess within a reasonable period of time, only amounts paid that are not in excess of the amounts substantiated will be treated as paid under a non-accountable plan and must be included in income by the employee.
Reasonable Period of Time. The substantiation or return of excess amounts must take place within a reasonable period of time. A reasonable period depends on the facts and circumstances, but the IRS has provided two safe harbor methods: the fixed date method and the periodic statement method (Reg. 1.62-2(g)). Under the fixed date method, the following are treated as occurring within a reasonable period of time: (1) substantiation - 60 days after expenses are paid or incurred; and (2) return of excess amounts – 120 days after expenses are paid or incurred.

The periodic statement method is a safe harbor for determining reasonable time for the return of excess amounts. Under this method, the employer must (1) give each employee periodic statements (no less than quarterly) that set forth the amounts paid under the reimbursement arrangement in excess of the substantiated amount and (2) request that the employee either substantiate or return the excess amounts within 120 days of the statement date.

All of the items on the Accountable Reimbursement plan must have an invoice, bill or receipt for reimbursement to be made. No advances for reimbursement should be made to the priest. Parishes/schools/entities should pay expenses based on a reimbursement type basis. The parish/school/entity is to maintain the bill/receipt for justification to the IRS. They should be kept at least three (3), preferably five (5) years.

a) Automobile Expenses: The priest can be reimbursed for all expenses relating to the professional use of his personal automobile. These same expenses are also paid for religious order priests who drive an automobile provided by the parish/school/entity. This includes gas, maintenance, minor repairs, insurance (see chart for maximum allowances), inspection, tax, license fee, parking fees and tolls.

Maximum allowances for car insurance reimbursement (12-31-03):

<table>
<thead>
<tr>
<th>County</th>
<th>Maximum Allowance</th>
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<tbody>
<tr>
<td>Chambers</td>
<td>$1,543</td>
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<tr>
<td>Hardin</td>
<td>$1,357</td>
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<tr>
<td>Jasper</td>
<td>$1,384</td>
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<tr>
<td>Jefferson</td>
<td>$1,449</td>
</tr>
<tr>
<td>Liberty</td>
<td>$1,543</td>
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<tr>
<td>Newton</td>
<td>$1,384</td>
</tr>
<tr>
<td>Orange</td>
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<tr>
<td>Polk</td>
<td>$1,384</td>
</tr>
<tr>
<td>Tyler</td>
<td>$1,384</td>
</tr>
</tbody>
</table>

The costs associated with the professional use of the automobile are part of the diocesan Accountable Reimbursement Plan and as such are exempt from taxation. For priests who must file income tax returns, the
reimbursed expenses for the personal use of his automobile is considered taxable to him.

ACTUAL MILEAGE RATE: On January 1 the priest logs the total mileage of his automobile. On a daily basis the priest tracks his business miles in a travel log. He submits all allotted auto expenses to the bookkeeper for payment. The priest logs the total mileage of his automobile on December 31. He computes his total mileage for the year and adds all his professional miles to determine total business mileage. Determine the percentage of business miles from total miles driven (ex: 80%). This percentage rate is the rate used to determine the reimbursable amount for business travel. Total expense minus the business percentage expense is considered the personal use of the auto expense and is taxable income to the priest. It is reported on the priest’s W-2 Form.

b) Entertainment Expenses/Gifts: Entertainment expenses are non-business meals, and gifts to a maximum of $25 per employee per year.

c) Clerical Clothing/Vestments: Includes any clothing used for priestly ministry (black suits and clerical shirts, albs and other vestments)

d) Dues, Subscriptions, Books: Includes any dues, subscriptions or books which strengthen or support priestly life and ministry (apart from Continuing Education allowance).

e) Equipment: Includes ministry related expenses (pyx, chalice, etc) and business related expenses (computer or office supplies) that the priest purchases for his use in performing or facilitating his priestly duties.

f) Health Care/Preventive Maintenance: Includes paying for medical expenses, or athletic equipment, or health club dues for the maintaining of good health and wholeness.

The accountable reimbursement plan has a maximum allowance for each priest per year of $1,000 (for items b-f) and automobile expenses at the reimbursable rate.

Anything in excess of $1,000 is a personal expense. Please consult your personal tax advisor to determine if it is tax deductible.

None of the above items can be carried over from year to year.

H: Taxes:

1. Income Tax: All Diocesan priests (incardinated and extern) employed by a parish/school/entity and religious order priests (including externs) employed by a parish/school/entity who receive direct compensation (paycheck made in the priest’s name) are considered “employees” for income tax purposes. They are to receive a W-2 Form from the parish/school/entity which includes salary, allowances, reimbursed private
use of auto and Mass stipends (if paid to priest by parish check). This form should be completed by the employing institution by each January 31 for the previous year’s income.

2. Social Security Tax: By Federal Law, priests are considered “self-employed” for social security tax purposes. It is forbidden for the parish/school/entity to pay ½ of the social security tax for the priest, as it does for the lay employees. The priest is responsible for the entire social security tax payment.

It is prohibited for Diocesan priests to opt out of the social security system.

All Diocesan priests should apply for Medicare three months prior to reaching age 65. To delay applying can result in a higher premium for Medicare Part B.

A copy of your Medicare card must be forwarded to the Department of Financial Services.

3. Religious Order priests, brothers and sisters are exempt from these taxes due to their vows of poverty and their compensation checks are to be issued in the name of the order. If the order is listed in the Official Catholic Directory as a Religious Institutes of Men/Women, no IRS Form 1099 is necessary.

4. Withholding Tax: Priests have the option of having withholdings taken out of their monthly paychecks or filing quarterly tax payments. Priests must complete a W-4 Form indicating the amount (even none) he wishes to have withheld from his paycheck. He must complete a W-4 Form at the beginning of the year. It is important to remember that the withholdings should be based on his estimated total taxable compensation (salary, stipends, earned income, etc.) and not solely on his salary.

5. Fair Rental Value for Housing/Food: Priests are exempt from being taxed on fair rental value for housing and food for income tax purposes. They are not exempt from the taxation on housing and food for social security tax purposes. Because most priests live in a rectory on parish property, and since the rectory is a fairly public place often used for meetings, the fair rental value of housing will be diminished. As a norm, the fair rental value for housing and food in the diocese is usually between $300 and $500 per month. Each priest will have to evaluate his specific living situation to determine the exact amount he will use for his fair rental value.

6. The Diocese of Beaumont has adopted a 401(k) plan to allow eligible lay employees and priests incardinated in the Diocese of Beaumont to defer a portion of their salary for income tax purposes. No other salary deferral plans are allowed.
I. Priest Sunday Supply Minimum Stipends:

Weekend Ministry:

1) Saturday reconciliation $20
2) Saturday Vigil (with homily) $30
3) Sunday morning (per mass with homily) $30
4) Sunday evening (with homily) $35

- The current IRS-approved mileage reimbursement rate is to be used. If the replacement priest returns to his own residence on Saturday evening and returns on Sunday, then two roundtrip reimbursements are to be paid.
- Stipends for Mass intentions fulfilled by the Replacement Priest are to be paid to the priest, including a stipend for the *Missa Pro Populo*. The stipend for each Mass fulfilled should be listed separately so the priest can decide which single stipend he wishes to keep and which stipend(s) he will donate to the Seminary Education Fund or, if a religious, to his community.
- Meals (or reimbursement) are to be provided.

These fees are to be paid from parish funds when the pastor/parochial vicar is absent as permitted by the diocese. For other absences, the fees are to be paid by the priest himself.

For religious Replacement Priests: Check(s) are made payable to the Religious Institute, not to the individual religious (including mileage).

Weekday Replacement: When Replacement Priests are asked to provide weekday Masses, funerals, baptisms, etc., the fees should be negotiated taking into account the above-stated schedule and also stole fees if available; in all cases, the travel expense is in addition to the negotiated fee.

J. Workers’ Compensation:

Priests are covered under a group plan for work related injuries. Cost of the coverage is based on annual payroll and the type of work performed. Audits are conducted at the end of each policy term to determine actual salaries. The cost of this coverage is paid by the parish/school/entity. If a priest becomes injured while acting within the scope of employment, fax the Department of Financial Services immediately to report the injury (Exhibit J-o and J-p).

K. Infirm Priests’ Fund:
Priests who are unable to meet medical obligations and are in need of assistance in meeting medical bills are to apply for assistance from the Infirm Priests’ Fund through the Office of the Vicar General.

L. Parishes/schools/entities may not purchase or defray the cost of:
- An automobile for the use of a priest
- Toilet articles or cigarettes for priests
- Expenses of a priest’s vacation
- A priest’s personal long-distance telephone calls

M. Loaning Parish Funds: A pastor does not have the authority to lend church funds to anyone, including himself, or to any organization. People in financial crisis sometimes look to the church for help. If their needs are beyond the help offered by the St. Vincent de Paul Society, they are to be directed to other sources that can be of assistance to them.

N. Priests are not to be paid extra for doing work that is considered a normal pastoral responsibility for a parish priest assigned on a full-time basis to a parish, e.g. teaching courses in the parish or parish school, counseling, preparing couples for marriage, etc.

II. PERMANENT DEACONS:

A. Remuneration for activities related to assignments: the Deacon is a minister who is expected to serve in the active ministry freely to the parish, agency or institution to which he is assigned. The parish, agency or institution is not expected to pay any type of regular stipend to Deacons. However, at the discretion of the Deacon’s ministerial supervisor, Deacons may be allowed to retain stole fees or share in stole fees.

B. Ministry Expense: Deacons should be reimbursed for any supplies needed to carry out their ministry and for car expenses at the IRS approved rate if their car is used regularly in their ministry.

C. Continuing Education: Deacons shall be provided an annual allowance for continuing education at a rate of $250 per year.

D. Enrichment Programs: The Diocesan Office of the Diaconate will assess each place of ministry an annual fee of $350 to cover the cost of enrichment programs for the Deacon and his wife (this includes the annual retreat).

III. WOMEN & MEN RELIGIOUS: (Except Religious Priests who are covered in I.)
A. Salary: the minimum salary schedule for women and men religious can be obtained through the Department of Financial Services. All checks must be made payable to the religious institute, never to the religious. Contracts should be made on an annual basis. Samples can be obtained from the Department of Financial Services.

B. Medical, Dental, Life and AD&D insurance must be offered; premiums: $20 per month the responsibility of the religious; the remainder paid by the parish/school/entity. Religious may choose not to be covered and remain on their community’s plan. If this is the case, an amount equal to the monthly cost of this benefit under the Diocesan plan should be added to the religious’ monthly compensation as provided in their contract. Provisions for long-term disability are the responsibility of the religious community. Refer to the Employee Handbook for information on these benefits (can be found at www.dioceseofbmt.org).

C. Retirement Contribution: An amount equal to 7 ½% of base compensation will be provided to the religious community for retirement. This amount will be paid 1/12 at a time, and will be added to the base pay each month.

D. Workers’ Compensation: Women and Men Religious are covered under a group plan for work related injuries. Cost of the coverage is based on annual payroll and the type of work performed. Audits are conducted at the end of each policy term to determine actual salaries. The cost of this coverage is paid by the parish/school/entity. If a religious becomes injured while acting within the scope of employment, fax the Department of Financial Services immediately to report the injury (Exhibit J-o and J-p).

E. Housing Allotment: Community housing will be provided by the parish/school/entity. If housing is not provided, an amount of $300 per month will be added to the base pay each month.

F. Automobile Expenses: An allowance of $350 per month will be added to the base pay each month as compensation for the use of an automobile owned by the Religious Institute. The allowance is provided as compensation for the replacement of the vehicle, insurance and repairs. The parish/school/entity shall bear the cost of fuel expense as it relates to the religious’ employment.

If an automobile is provided by the parish/school/entity for the religious to use in conjunction with their ministry, no allowance is given. The parish/school/entity shall bear the cost of maintaining the automobile and fuel costs as they relate to the religious’ employment.
G. Tax reporting: Reporting compensation for services by religious in the same manner as other employees is improper and can result in expensive, time-consuming, and unnecessary difficulties with the Internal Revenue Service and Social Security Administration. The proper procedure for reporting remuneration paid for the services of members of religious institutes listed in the *Official Catholic Directory* in Catholic institutions is simple. Checks must be issued in the name of the religious institute alone or in the joint names of the religious institute and the individual religious. Form W-2 should not be used to report compensation paid for the services of members of religious institutes. Use of Form W-2 implies that taxable income has been earned by the recipient and can trigger IRS audit and assessment of tax liability and difficulty with Social Security benefit payments for religious between the ages of 62 and 70. Since Form W-2 should not be issued, there is no need for a religious employee to complete Form W-4. If any form is used to report the compensation paid for the services by religious, it should be Form 1099. The Form 1099 should name the religious institute as the recipient and bear its employer identification number (EIN). Even Form 1099 may be inappropriate however, since that form generally is not required for payments made to corporations.

For women or men religious who are members of religious institutes not listed in the *Official Catholic Directory*, checks should be made payable to the individual religious and treated in the same manner as lay employee wages.

IV. LAY EMPLOYEES:

A. Salary: Job descriptions must be formed for each position. Each position needs to be classified as either “exempt” or “non-exempt”. A fair wage should be established for each position taking into account, federal minimum wage requirements, and the prevailing wage rate in the area for similar positions. Every employee must be paid at least the legal minimum wage. Pastors/principals/directors are to observe meticulously the civil laws pertaining to labor and social policy according to Church principals in the employment of workers, and are to pay employees a just and decent wage so that they may provide appropriately for their needs and those of their family (Canon 1286). Contact the Department of Financial Services for the current minimum rate (page 2-17).

B. Non-exempt employees who work more than 40 hours a week, must be paid time and one-half for those hours over 40 or given compensatory time off with pay for hours worked to be taken within the next pay period (Fair Labor Standards Act).
C. Wages and reimbursement for labor must never be paid in cash or by checks made payable to cash. Checks must be used to pay all employees.

D. Medical and Dental Insurance: must be offered to eligible employees (those who regularly work 30 hours or more per week) at a cost of $20 per month. The remainder of the premiums are the responsibility of the parish/school/entity. Dependent coverage is available if the employee so chooses and the employee is responsible for the entire premium. Refer to the Employee Handbook for information on these benefits (can be found at www.dioceseofbmt.org).

**Benefits cannot be negotiated away for more salary.**

No other plans but those authorized by the Diocese of Beaumont may be offered and used, since the Diocese requires that coverage must be consistent for all employees. The only exception to this rule is the religious sisters and brothers covered by their community insurance. In these cases, payment of the premium is to be made to the community. Any employee who turns down this coverage due to other coverage must sign the Benefits Election Form to waive the coverage.

Continuation of Benefits: If an employee terminates employment, has a reduction of work hours, retires, or their dependent loses their dependent status they may be eligible for continuation of benefits. Consult the Department of Financial Services and the Employee Handbook for additional information. The individual who has lost coverage will be responsible to pay their monthly premium in advance.

E. Prescription Drugs: Employees have two ways to use the pharmacy network. The mail order service provides a 90-day medication supply, whereas the ID card provides up to a 30-day medication supply from local pharmacies which participate in the network. Refer to the Employee Handbook (can be found at www.dioceseofbmt.org) for information on this benefit.

F. Long Term Disability (LTD), Life, and Accidental Death and Dismemberment Insurance (AD&D): Coverage must be provided to eligible employees. The parish/school/entity is responsible for the entire cost. Refer to the Employee Handbook (can be found at www.dioceseofbmt.org) for information on these benefits.

G. FICA: The church is required to withhold social security and Medicare taxes from each employee’s check. The church is required to match the amount withheld and remit to the IRS through the local bank, according to IRS and diocesan regulations.
H. Workers’ Compensation: Employees are covered under a group plan for work-related injuries. Cost of the coverage is based on annual payroll and the type of work performed. Audits are conducted at the end of each policy term to determine actual salaries. The cost of this coverage is paid by the parish/school/entity. Employee must be instructed to inform their bookkeeper immediately if they become injured while acting within the scope of employment. The bookkeeper must promptly fax to the Department of Financial Services immediately to report the injury (Exhibit J-o and J-p).

I. Pension Fund: The Diocese of Beaumont maintains a defined benefit pension plan for all lay employees who regularly work 30 hours or more per week. The current assessment to meet retirement obligations is 7 ½% of annual compensation and is to be remitted monthly to the Department of Financial Services.

For more information please see the Diocesan Pension Plan Summary Description found in the Employee Handbook (can be found at www.dioceseofbmt.org). Refer to the summary regarding retirement monthly benefit calculation for normal retirement, and early retirement. Pension options are given to lay employees and processed by the Department of Financial Services.

The plan is administered by a Retirement Committee appointed by the diocesan bishop. All contributions are paid into a trust fund. This trust cannot be used for any purposes other than payment of benefits to cover priests and employees, and for payment of expenses of the Pension trust fund. All benefit payments will be made in accordance with the official Plan document, a copy of which may be examined at the Diocesan Pastoral Center during normal business hours.

J. The Diocese of Beaumont has adopted a 401(k) plan to allow eligible lay employees and priests incardinated in the Diocese of Beaumont to defer a portion of their salary for income tax purposes. No other salary deferral plans are allowed. Refer to the Employee Handbook (can be found at www.dioceseofbmt.org) Tab 8 for information on this plan.

K. Automobile Expense: Lay employees shall be reimbursed the “standard mileage rate” established by the Internal Revenue Service each year for authorized business miles driven. To receive reimbursement, employees must submit a mileage log documenting the authorized miles driven and the business purpose at least quarterly.

L. Diocesan Offices should request no stipends for services in the parishes. They may ask for materials reimbursement if those items are not part of
their budgeting. If stipends are freely given for services of the office, they are to be placed into the appropriate line item of the departmental budget.

V.  SEMINARIANS:

No individual seminarian should be adopted by any Catholic group for the purpose of being given money directly. Seminarians may be prayed for, etc.

Catholic Groups may indeed donate money to the diocese for the care of our seminarians. If a Catholic group wishes to help support a specific seminarian, that Group may send a donation to the Vocation Office, which will forward the donation to the chancery and the money will be used for the monthly stipend of that specific seminarian.

An individual Catholic may chose to give a seminarian a Christmas or birthday gift but there must not be any indications of solicitation on the part of the seminarian.

A.  DIOCESAN PRIESTHOOD CANDIDATE INTERVIEWS

1.  Initial interview with Pastor or Associate Pastor. Informal dialogue about candidate’s family, faith, school, career choices, work experience, relationships, dating, involvement in parish activities, primary motivation for vocation to priesthood, religious life, lay ministry.
2.  Initial interview with the Diocesan Director of Vocations. The Director will write a brief summary of and a reaction to this interview. The use of personal interviews, follow-up, counseling, and the review of applicants by the Bishop and members of the Diocesan Seminary Board is integral for our screening process.
3.  Interview with one/two members of the Diocesan Seminary Board
4.  Completion of “Application for Acceptance”
5.  Diocesan Seminary Board gives a recommendation
6.  Feedback session with the Diocesan Director of Vocations. Discussion on the recommendation of the Diocesan Seminary Board; dialogue on areas such as the candidate’s understanding of vocation, his attitudes toward obedience, celibacy, prayer, poverty, spiritual direction, etc.
7.  Interview with the Bishop
8.  Formal Application
   A.  Letters of Recommendation:
       1.  Pastor/Priest/Sister/Brother who knows the candidate best
       2.  Employer(s)
       3.  School last attended (Principal/Dean/Professor)
       4.  Doctor (if necessary)
       5.  Diocese/Religious Community with which Candidate may have been affiliated
   B.  Transcripts from high school and all colleges/seminaries
   C.  Documents:
       1.  Baptismal Certificate
       2.  Confirmation Certificate
3. Parent’s Marriage Certificate
4. Certificate of any Ministries Received
   (Reader/Acolyte/Candidacy)

D. Photograph

**B. FINANCIAL POLICY FOR COLLEGE SEMINARIANS**

The whole Church shares in the responsibility and work of preparing men to serve as priests. Concerned men, their families, parishes and the Diocesan Community as a whole join together in a response to God’s call and in the formation process that leads to ordination and ministry.

Since the Diocese has a vested interest in its personnel, it feels a responsibility toward the financial obligations of its students for the priesthood. In order to describe what is considered to be a fair sharing in the cost of education, a financial policy is outlined below. This policy reflects the belief that the cost of education is to be borne by the college seminarian himself and his family.

From the outset, it should be clear that acceptance for seminary formation and education is not based on “ability to pay”. No student or his family is asked, or is expected to be under any undue financial burden while he is in training for the ministry. This policy hopefully will help to meet a realistic situation.

College seminarians and their families should evaluate their financial situation and pay what they feel they can pay. The Diocese asks only that each student do his part, according to his own means, in meeting this financial responsibility.

**GUIDELINES FOR MEETING EDUCATIONAL/FORMATION COSTS**

1) Each College Seminary participates in a variety of Federal and State Loan/Grant Programs to aid the students who have financial needs. It is the responsibility of the applicant to check the catalogue of the Seminary College where application has been made for the various programs and procedures for applying for Financial Aid.

2) Parents of seminary applicants are expected to complete the “Financial Aid Form” at the time of application to the seminary, unless the family agrees to pay for the total education/formation of the seminarian.

3) Students are expected to apply for ALL grants, scholarships and loans from available sources. This means that they are to fully cooperate with the Seminary Financial Aid Office.

4) College Seminarians are expected to pay ALL personal expenses such as books, personal needs, health/hospitalization insurance, and fees not generally charged to all students (parking, air conditioning, room deposit, etc.)

5) Students attending schools participating in the Federal Work-study Program or who offer a local program are required to participate in this program.
6) Each seminarian must complete the Confidential Report on how much the seminarian/his family can pay toward education/formation. This is obtained from the Chief Financial Officer.

7) Students will be given $50.00 per month for spending money.

8) The Seminary will send a semester statement to the Diocese showing all deductions for each seminarian. The Diocesan Office of Vocation Ministry will notify the family as to their confidential commitment for helping to meet the education/formation costs of the seminarian.

9) Any exceptions to these guidelines must meet with the approval of the Diocesan Director of Seminarians and must be submitted in writing for filing in the Office of Vocation Ministry.

10) If there is some difficulty and financial assistance is needed, the individual seminarian must contact the Diocesan Director of Seminarians and discuss the matter with him. Any loan to the student must be made in the form of a written request by the seminarian. Included with the request will be a Loan form (note) which the seminarian is required to sign and return to the Chief Financial Officer of the Diocese. In the event the seminarian in College discontinues his studies for the Diocese of Beaumont, any loans with the Diocese must be repaid. Arrangements for this will be made with the Chief Financial Officer for the Diocese. This also applies to students who graduate from College Seminary and then choose not to continue with advanced studies in Theology.

TRAVEL POLICY FOR COLLEGE SEMINARIANS

The Diocese will be financially responsible for travel expenses to the seminary in the Fall and the return after the Spring Semester for College Seminarians.

The Diocese will assume the cost of ONE trip for home visitation during the course of the year at the seminarian’s choice of holiday time (Christmas, Easter, etc) in the event that no financial means are available.

All other travel expenses incurred by the seminarian are the responsibility of the seminarian.

Receipts should be submitted to the secretary of the Vocations office for reimbursement.

SUMMER PROGRAM COLLEGE LEVEL

College level seminarians are encouraged in the summers to pursue employment in order to set aside funds to meet at least part of their expenses during the academic year.

1) Because of the importance of summer work experience, college-level seminarians are encouraged to seek secular work positions for the experience gained in such jobs.

2) Seminarians are encouraged to offer their leisure time to help in and around their home parish. Each seminarian should let his home pastor know he is in the parish for the summer. Contact with the parish is important for maintaining an identity during these formative years.
3) The Director of Seminarians will evaluate the summer informally with the seminarian.
4) The policy is inclusive of the summer between college and theology studies.

C. FINANCIAL POLICY FOR SEMINARIANS IN THEOLOGY

One of the principal concerns of the Diocese is to provide a well-rounded academic, pastoral and spiritual program for the development of the future Diocesan Priest.

Since the Diocese of Beaumont has a vested interest in its personnel, it feels a responsibility toward the financial obligations of its students for the priesthood. No student or his family is asked, or is expected to be under any undue financial burden while he is in the training for the ministry. Therefore, the Diocese of Beaumont has programs for subsidizing the costs of a student’s education/formation.

Part of the developmental experience in formation of students for the priesthood is the acceptance of the responsibility toward the costs of their education. It is important, therefore, that each student be aware of and bear some of the expenses incurred in his training. The Diocese of Beaumont asks each student to do his part, according to his own means, in meeting this responsibility.

Based upon this philosophy, the Office of Vocation Ministry has adopted the following financial position.

GUIDELINES FOR MEETING EDUCATIONAL/FORMATION COSTS

1) The Diocese will be responsible for all Room and Board and Tuition costs of the seminarians in Theology.
2) Certain fees of a personal nature (e.g. parking, car, etc.) are the responsibility of the student.
3) If there is some difficulty and financial assistance is needed, the individual seminarian must contact the Diocesan Director of Seminarians and discuss the matter. Any loan to the student must be made in the form of a written request by the seminarian. Included with the request will be a Loan form (note) which the seminarian is required to sign and return to the Chief Financial Officer of the Diocese. In the event the seminarian in Theology discontinues his studies for the Diocese of Beaumont, any loans with the Diocese must be repaid. Arrangements for this will be made with the Chief Financial Officer.
4) Theology students will be given $100.00 a month for spending money.

TRAVEL POLICY FOR SEMINARIANS IN THEOLOGY

The Diocese will be financially responsible for travel expenses to the seminary in the Fall and the return after the Spring Semester for seminarians in Theology.
The Diocese will assume the cost of ONE trip for home visitation during the course of the year at the seminarian’s choice of holiday time (Christmas, Easter, etc) in the event that no financial means are available.

All other travel expenses incurred by the seminarian are the responsibility of the seminarian.

Receipts should be submitted to the secretary of the Vocations office for reimbursement.

SUMMER PROGRAM THEOLOGY LEVEL

A. These directives apply to Theology students finishing their first year of Theology and following. The directives are made so that Theology-level seminarians may familiarize himself with our Diocese, its unique character and special pastoral concerns and services.

B. The Director of Seminarians and Seminary Board will place the students for the summer.

C. Any request by student or priest in the parish are to be made through the Director of Seminarians.

D. The stipend for Theology-level seminarians working in a parish will be set by the Director of Seminarians and assumed by the parish unless other arrangements are made between the parish and Diocese.

E. The seminarian should submit a list of interest and experiences to the Director of Seminarians, before placement is effected.

F. At the end of the summer, the appropriate people will be asked to evaluate the student. Forms will be furnished at the beginning of the summer. The evaluation will be reviewed with the seminarian by the Director of Seminarians.

D. INTERNSHIP FOR THE DIOCESE OF BEAUMONT

PURPOSE:
To assign the seminarian to a parish, where he and the Pastor and Associates can work comfortably together to provide for the seminarian:

1. Theological reflections and pastoral insight into the priestly ministry.
2. A support system as he learns, through his own personal experience, the relationship between theory and practicality in ministering to the people of God.
3. Experience in serving the Christian community.

DIRECTIVES:

1. The internship must be completed prior to priesthood ordination.
2. The internship consists of full-time assignment to parochial ministry.
3. The internship ideally should be spent in the same parish; be under the same supervisor who resides in the same parish; and if there is need for a change of assignments during the internship, the original supervisor should continue to be consulted along with the new supervisor.

GUIDELINES FOR INTERNATIONAL STUDENTS

The Diocese reserves the right to ask international students and applicants outside the diocese to spend an extended period of time working within the Diocese in a secular or parochial service as a necessary element in the process of discerning their vocations to the diocese.

This is to provide the Diocese and applicant with sufficient time to become inculturated within our country, American Church experience and local community in order that the applicant adapt reasonably well as an American in culture, language, mentality, as well as an American ecclesial theology and pastoral life. The objective of an extended year(s) is to provide quality time for the Diocese to know the candidate personally and for the candidate to discern as well his own capability of adjusting emotionally, physically, and spiritually to the unique political, social, cultural, economic, and ecclesial life of the Diocese of Beaumont.

Students must have an ability to communicate in the English language both in speech and writing skills. English classes may be offered but if there is no noticeable improvement in one year’s time the student will be dismissed as a candidate for the Diocese. The Bishop will make this judgment with consultation from the Vocations Board.

Seminarians must be diligent about keeping their immigration documents current (passport, Visa, I-94).

E. SEMINARIANS AND FOREIGN LANGUAGE

All seminarians are required to be proficient in pastoral Spanish prior to ordination to the diaconate. Specifically, “pastoral” means to perform the following in an intellectual manner:

1. To proclaim the Scriptures in Spanish.
2. To celebrate the sacraments (including Reconciliation and the Mass) in Spanish.
3. To deliver Spanish language homilies (published by a homily service).

Seminarians who are more than proficient may be invited by the Bishop to undertake intensive study in order to become bi-lingual/bi-cultural in Spanish. This policy is effective August 2002, and applies to all current seminarians. Only the Bishop may exempt a seminarian from the requirement for pastoral proficiency.
EXHIBIT H-a

DIOCESAN PRIEST’S ANNUAL AUTOMOBILE EXPENSE WORKSHEET

1. Odometer reading December 31   (a) __________ Miles
   Less Odometer reading January 1   (b) __________ Miles
   Equals Total miles for the year   (a) – (b) = (c) __________ Miles

2. From the mileage logs, compute the total business (or professional) miles driven for the year (d) __________ miles.
   The remainder of the miles (including undocumented professional miles) are personal miles (e) __________ miles.
   Note: professional miles plus personal miles should equal total miles (d) + (e) = (c).

3. Calculate the professional percentage and the personal percentage:
   Professional percentage (d) / (c) = (f) __________ %
   Personal percentage (e) / (c) = (g) __________ %

4. Total all expenses paid by the church on the priest’s behalf for the operation of his vehicle (this should come from the file you should have kept by calendar year) (h) $__________.

5. Multiply total expenses (h) by professional percentage (f). This represents the amount of automobile expenses paid by the parish for professional mileage (i) $__________.

6. Multiply total expenses (h) by personal percentage (g). This represents the amount of automobile expenses paid by the parish for personal mileage (j) $__________.

7. Multiply professional miles (d) by the IRS standard mileage rate (k) $__________.

8. • If the standard mileage rate amount (k) exceeds total expenses for the year (h), nothing should be added to the priest’s W-2.
   • If total expenses for the year (h) exceeds the standard mileage rate (k), subtract the standard mileage rate amount (k) from total expenses (h) representing (l) $__________.

   Compare (l) and (j). The lesser of the two should be added to the priest’s W-2 income (box 1).
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<th>Date</th>
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EXHIBIT H-c
SEMINARIAN PROMISSORY NOTE

Date:

Maker:

Maker's Mailing Address:


Place for Payment: 703 Archie Street
Beaumont, TX  77701

Annual Interest Rate on Unpaid Principal from Date: _________ Percent (___ %) per annum from date of note until fully paid.

Annual Interest on Matured, Unpaid Amounts: Ten Percent (10 %)

Terms of Payment: On Demand, and if no demand is made, _________ (___) years from date of this note.

In the event the maker hereof ceases to study for the Priesthood for the Diocese of Beaumont, this note, at the option of the holder, shall immediately become due and payable as to all principal and interest thereon.
Appendix I

Building and Construction

While every parish/school/entity building or renovation project is unique, experience proves the most successful fund-raising campaigns and the most satisfactory end products result from the processes outlined herein.

All parishes/schools/entities considering a capital expansion project are asked to read this appendix carefully and to follow the procedures outlined in order to prevent unnecessary delays and disappointment and to foster the best possible outcome.

Extraordinary Administration

The Bishop must give permission for a parish/school/entity to perform an act of extraordinary administration (c. 1281, §1). The Bishop generally obtains advice for such a request from his legal, financial, and canonical advisors. When the Bishop has given permission to proceed, he communicates this permission to the pastor/principal/director by means of a letter notarized by an ecclesiastical notary. Examples of extraordinary acts include those acts which do not occur on a regular basis, such as purchase of land, construction of new buildings, adding to or renovating present facilities.

The pastor/principal/director must request in writing from the Bishop, permission to build, repair or demolish any building on parish/school/entity property when the cost coalesces in excess of $15,000.

Any renovation of worship space as well as any demolition requires approval regardless of dollar amount. Any substantial alteration of the use of a facility shall have prior written approval of the Bishop. A minimum of three bids must be taken regardless of dollar amount.

Renovation and Demolition

In order to comply with laws surrounding hazardous materials and to prevent each and every parish/school/entity building within the territory of the Diocese of Beaumont from being surveyed needlessly, the Diocese takes the posture that inspections will only be made prior to remodeling, renovations, or demolitions. In this manner, inspections are limited to an as-needed approach as opposed to a blanket approach (a survey is an evaluation of the entire building; an inspection is about a predetermined renovation or demolition).

Procedures for compliance with regulations of hazardous building materials, asbestos and lead, during the process of planning a building renovation or demolition (including
replacement of floor tiles, replacement of window caulking, disturbing air conditioner
ducts, sanding for repainting, etc.) are as follows:

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<tr>
<td>1.</td>
<td>It is obligatory to call the Designated Diocesan Consulting Agency for review of projected course of action, i.e. renovation or demolition, for possible survey of building.</td>
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<td>2.</td>
<td>If an inspection is necessary, then establish the fee of inspection based on the pre-determined bid already made to the Diocese by the Designated Diocesan Consulting Agency.</td>
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<td>3.</td>
<td>Contract directly with the consulting agency and begin the process of inspection. A written report of this process shall be made by the consulting agency to the pastor/principal/director and the Department of Financial Services.</td>
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<tr>
<td>4.</td>
<td>Take action on findings based on the consulting agency’s recommendations. This may necessitate supervision of the work process.</td>
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<td>5.</td>
<td>Include results of actions from recommendations in your renovation or demolition plans. A written report shall be made to the Diocesan Building Commission.</td>
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**Nature of the Diocesan Building Commission**

It shall be the function of the Building Commission of the Diocese of Beaumont to study proposed construction and renovation of all facilities.

The Diocesan Building Commission shall assist the parish/school/entity in assessing the appropriateness of the project regarding size, cost and site placement in the master plan.

The Commission members will be appointed by the Bishop for a term of three years with the option of reappointment. The membership shall consist of at least the Vicar General, one pastor, the Director of the Office of Worship, Superintendent of Schools, a minimum of two lay persons familiar with construction, the Diocesan Construction Consultant, and the Chief Financial Officer of the Diocese. The Director of the Office of Worship and the Superintendent of Schools shall attend when their expertise is needed and shall be so notified by the chair. To avoid potential conflicts of interest, persons who do business with the Diocese of Beaumont are ineligible for membership.

The Bishop will appoint the Chairperson of the Commission. The Chairperson is authorized to invite interested parties for consultation as needed for specific projects.

The Commission shall meet as determined by the chair, with timely notice to members. For the sake of members’ schedules, the meetings will normally occur on the second and fourth Thursday of each month, if needed, at 4:00 p.m. No meetings are held on holidays. If no business is to be conducted at a meeting, the chair may occasionally use that meeting for continuing education.

Requests for a meeting must be submitted to the Chairperson of the Commission at least one month in advance. The Diocesan Building Commission shall review the profile of each parish or entity before the initial meeting with the parish/school/entity.
Stage I: Planning

1. **Idea** – When a parish/school/entity is interested in construction or renovation, the pastor/principal/director writes to the Bishop with a description of the idea (see Exhibit I-e). If Bishop approves, he will respond with written permission to begin the following process:

2. **First Steps** – Pastor/principal/director appoints a building committee which meets with the Diocesan Construction Consultant, and Director of the Office of Worship if construction or renovation involves worship space. For a parish, the pastor, a representative of the Parish Finance Council, a representative of the Parish Pastoral Council and others as needed should attend the meeting. For a school, the pastor, a member of Parish Finance Council, the principal, a member of the school board, a member of the school finance committee, and others as needed should attend the meeting. The committee studies Diocesan Building Policies, Financial Policies (i.e.: loan requirements and fund-raising).

3. **Laying the groundwork** – The entire community (or elected representatives) should be involved in the process of identifying needs and determining priorities (see Exhibit I-g). Parts 1 and 2 above rest with the pastor consulting with the community.

Those involved at this stage of the process would be:

For **Worship Space**: Worship Building Office (for educational process)
Construction Commission (for needs discovery and prioritization process)
Development Office (for Master Plan)

For **School Space**: Superintendent of Schools (for coordination process)
Building Commission (for needs discovery and prioritization process)
Construction Office (for Master Plan)

For all **other Space**: Building Commission (for needs discovery and prioritization process)
Construction Office (for Master Plan)
Development Office (for an evaluation of fund-raising potential)

4. **Master Planning**: If a master plan does not yet exist for the site, it must emerge along with steps 1, 2, and 3 above. Pastor/principal/director working together with the Diocesan Construction Consultant, engage the services of an architect/engineer. There must be a master plan for the entity’s plant. If there is no master plan, an architect/engineer is hired to produce one, who may or may not be hired for the remainder of the project. This master plan should look long term at the ultimate build-out of the site. The parish/school/entity will then decide what portion of the plan should be constructed first.

The architect/engineer, in conjunction with the pastor and the parish building committee should then develop a master plan which portrays the needs of the community and how these needs shall be met through the building project and the established budget restraints.
Stage II: Financing

1. **Fund-raising Design** – The Diocesan Office of Stewardship and Development assists in designing a fund-raising plan for the parish/school/entity.

2. **Approval for Fund-raising** – The parish/school/entity prepares a presentation to the Diocesan Finance Council which consists of the “Report to the Diocesan Finance Council” form (see Exhibit I-i) with appropriate signatures and a financial analysis that includes the estimated cost of the project, how much of the cost the parish/school/entity can pay from savings, how much needs to be borrowed, plans for raising capital and paying off the loan (see Exhibit I-k). This presentation is made by the pastor/principal/director and the representatives of the parish/school/entity Finance Council and Building Committee. **Note: No fund-raising drive may begin until the Diocesan Finance Council and the Diocesan Office of Stewardship and Development recommend approval to Bishop.**

3. **Fund-raising Campaign** – The Diocesan Office of Stewardship and Development assists in hiring fund-raising consultants, if necessary. If a professional fundraiser is used, a contract is written by the Diocese and signed by the Bishop and pastor/principal/director.

4. **Conceptual Design** – To assist in the financing, the parish/school/entity revisits the architect/engineer to ask that a conceptual design be developed from the results of the Master Planning phase. The intent is to translate the proposed concept into a three dimensional design suitable for fund-raising, so that renderings, models or computer-generated imaging can be prepared. Since this is a conceptual design, subject to the results of the fund-raising exercise, it need not be detailed or fully developed. The project design will be finalized under future phases.

5. **Post Campaign Report** – A “Development Project/Campaign Report Form” (see Exhibit I-j) must be completed and presented to the Diocesan Office of Stewardship and Development for director’s signature of certification.

6. **Final Budget Approval** – Once the parish/school/entity has the results of the fund-raising campaign, a final budgeted projection can be made. The budget* for the project is rewritten and presented to the Diocesan Department of Financial Services for referral to the Diocesan Finance Council. Diocesan policy allows a budget of up to twice the amount of cash on hand.

* **Budget** – This is the complete project budget, including the cost of fund-raising, furnishings, landscaping, architects fees, etc. (See “Detailed Cost Analysis Worksheet” Exhibit I-l). Of this budget, normally, 75% is “hard” construction costs and 25% is “soft” costs. “Soft” costs include architect’s fees, landscaping, and furnishings.

**Capital Campaign**—A parish may request exemption from tax on funds raised in a bona fide fund raising drive may be exempt from assessment (“cathedricum”). In advance of the drive, the pastor is to write the Bishop to request an exemption. The Bishop’s approval in writing is necessary before the exemption takes effect. The exemption will apply for three consecutive fiscal years only.
Note: Before proceeding to the design-development phase, 50% of the total costs must be on hand and a plan outlining the payment of the remaining 50% must be submitted.
Stage III: Construction

1. **Selection Options for Design/Construction** – Meet with the Building Commission or the Chair of the Building Commission [or his delegate(s)] and Diocesan Construction Consultant, who will discuss the options. When an option is selected, Bishop’s approval is necessary before contract is drafted by Diocesan Attorney.
   a. Traditional model or Negotiated Contract –or- b. Design/Build

2. **Design Phases Approval and Review** – The Diocesan Building Commission reviews the plans at every phase. Written approval from the Bishop is necessary prior to proceeding to the next phase. These phases are usually:
   
   A. **Schematic Design Phase** Based upon the Master Plan, the Architect/Engineer will prepare a schematic design which will geographically define the size and scale of the facility, the relationship between the existing facilities, and their location site.
   
   B. **Design Development Phase** Once this schematic proposal has been approved by the Bishop, the architect/engineer shall prepare a design which will graphically define the size and scale of the facility, their location on the site, auto and pedestrian traffic patterns, floor plan, incorporation of liturgical spaces, exterior elevations, outline specifications of materials, a brief description of electrical and mechanical systems, and probable construction costs.
   
   C. **Construction Document Phase** Upon receipt of the Bishop’s written approval of the design development document and cost estimate, the architect/engineer will be instructed to proceed with the working drawings and specifications setting forth in detail the requirements sufficient to construct the project. The final document should be in conformity with the intent of the previously approved phases.
   
   D. **Bidding or Negotiation Phase** Following the review of the Diocesan Building Commission, the chairman will notify the Bishop that all procedures have been followed and approved. Written authorization of the Bishop is necessary for instituting the bidding and negotiation phase.

If the project is properly planned, change orders should be rare if nonexistent.

The Office of Worship or School Office will be present at Diocesan Building Commission meetings at each phase when appropriate.

Ascertain compliance with ADA, Texas Architectural Barriers Act, fire and safety codes, insurance requirements, lead and asbestos abatement. All pertinent regulatory agencies must be involved and consulted. All projects must meet requirements of local, state, and national codes and ordinances.
Soil testing shall be required for all new construction.

In projects of $50,000 or more, a performance bond and a labor and materials payment bond shall be required of the General Contractor.

As a commitment to the social justice teachings of the church, the prevailing wage of the region shall be required of the contractor(s).

Projects with simplicity such as standard pre-engineered metal buildings with minor interior work may be permitted to be engineered and designed by metal building contractors, utilizing design professionals for architectural, structural, electrical and mechanical services. Projects such as simple wood framed buildings may fall into this category.

Consideration will be given to the following:

a. Type of neighborhood, distance from business, population growth, number of families
b. Traffic flow on adjoining streets, zoning laws, availability of utilities, refuse pickup
c. Parking spaces, entry and exit driveways, sidewalks to other buildings and parking areas
d. Blending and harmony with existing structures
e. Use of religious signs or symbols
f. Landscaping

Education center:

a. Size and load
b. Storage cabinets and locker (or clothing) space
c. Lighting: natural and/or artificial
d. Ventilation and their controls-computer design
e. Intercom and their controls
f. Computer hookups: internet, etc.
g. Audio/visual capabilities

3. **Bid/Estimate Process** (depending on option approved) – The Construction Consultant and architect/engineer, with input from the parish/school/entity, identify a list of contractors to bid on the project (minimum of three). Bids are opened by the Construction Consultant in the presence of the pastor/principal/director and the parish/school/entity leadership. The Diocesan Building Commission reviews the bid result and recommends approval of the project for construction.

4. **Construction Contract** – A contract is prepared by the Diocesan Attorney for the signatures of the Bishop and the pastor/principal/director. Any separate contract must be signed by the Bishop and the pastor/principal/director (liturgical consultants, subcontractors, etc). Consideration should be given for a penalty if not completed in a timely fashion if time is of the essence.
5. **Construction** – The construction process is overseen by the Construction Consultant. Payment applications for construction must have the written approval of the pastor/principal/director and the Construction Consultant. Change orders require the Bishop’s approval, except as follows: a contract may include contingency funds to a maximum of 10% of the contract amount; Pastor is permitted to approve change orders on his own authority except when a change order exceeds $15,000 when the Construction Consultant must also approve.

6. **Loan** – When the building is accepted for occupancy, the total amount borrowed is tabulated. The loan is amortized and loan documents are signed.

7. **Walk-through** – Before final completion of the project, the architect/engineer (Construction Consultant when design/build) will invite the pastor/principal/director, the Construction Consultant, and members of the Diocesan Building Commission for a final walk-through of the new facility. Final acceptance is conditional upon this review.

8. **Evaluation of Process** – Once completed, the Bishop (or his delegate) will initiate an evaluation process (i.e. the architect/engineer, contractor, role of pastor/principal/director and the role of Diocesan offices). All will be evaluated as to their performance over the course of the project. The information gathered will be used to improve the process.
EXHIBIT I-a

OUTLINE

STAGE I- Planning

1. Approval for planning
   Approval from the Bishop to begin planning (Exhibit I-e)
2. First Steps
3. Laying the ground work (Exhibit I-g)
4. Master Planning

STAGE II-Financing

1. Fund-raising Design
2. Approval for fund-raising by the Diocesan Finance Council
3. Fund-raising – Master Plan work with the Architect/Engineer – providing documents for fund-raising
4. Conceptual Design
5. Fund-raising Campaign Report
6. Final Budget Approval by the Diocesan Finance Council
   Exhibit I-i

STAGE III – Construction

1. Selection Options for Design/Construction
2. Design Phases Approval and Review
3. Bid process
4. Construction Contract
5. Construction
6. Loan
7. Walk-through
8. Evaluation of Process
EXHIBIT I-b

REVIEW PROCESS OF THE BUILDING AND CONSTRUCTION POLICIES

I. PRESENT NEEDS AND OBTAIN WRITTEN PERMISSION FROM BISHOP TO BUILD OR RENOVATE.

II. ORGANIZE PARISH BUILDING COMMITTEE AND MEET WITH THE DIOCESAN BUILDING CONSULTANT (& DIRECTOR OF OFFICE OF WORSHIP) TO DISCUSS:
   A. Planning  D. Evidence of Financial Capacity
   B. Design  E. Cost Estimate
   C. Parish Profile  F. Review Process

III. OBTAIN WRITTEN PERMISSION FROM THE BISHOP TO PROCEED.

IV. INTERVIEW ARCHITECTS FROM APPROVED LIST.

V. RETAIN ARCHITECT TO DEVELOP A PROPOSAL AND PREPARE SCHEMATIC DESIGN STUDIES.
   A. The architect’s contract prepared by the Diocesan Attorney is signed first by the architect; second, pastor/principal/director, third, by the Bishop.
   B. Drawings to include size, shape, location of building and its relationship to the master site plan.
   C. Prepare probable construction cost

VI. SCHEDULE MEETING WITH THE DIOCESAN BUILDING COMMISSION.
   A. Review schematics and probable costs.
   B. Confirm financial ability.

VII. UPON WRITTEN APPROVAL OF THE BISHOP, ARCHITECT PREPARES DESIGN DEVELOPMENT DOCUMENTS TO INCLUDE:
   A. Size and scale of facility
   B. Location on the site
   C. Auto and pedestrian traffic patterns
   D. Floor plan
   E. Incorporation of all liturgical spaces
   F. Exterior elevations
   G. Total square footage and average cost per square foot
   H. Outline specifications:
      1. Structural systems
      2. Wall systems
      3. Drainage
      4. Roof materials
      5. Construction features in general
   I. Brief description of mechanical and electrical systems
   J. Up-dated probable costs summary

VIII. SCHEDULE A MEETING WITH THE DIOCESAN BUILDING COMMISSION.
   A. Review design development documents
   B. Review financial evidence for funding
   C. Upon written approval from the Bishop, pastor/principal/director may instruct the architect to proceed with the construction documents.

IX. UPON APPROVAL BY THE PASTOR/PRINCIPAL/DIRECTOR AND THE BUILDING COMMITTEE THAT THE CONSTRUCTION DOCUMENTS MEET THEIR APPROVAL, SCHEDULE A MEETING WITH THE DIOCESAN BUILDING COMMISSION FOR REVIEW AND RECOMMENDATION TO THE BISHOP.

X. ONLY BISHOP SIGNS CONSTRUCTION CONTRACT Prepared by Diocesan Attorney

The above outline is not intended to represent the entire Diocesan Building and Construction Policies. It is presented as a condensed version of the Review Process of the Diocesan Building and Construction Policies and must be used in conjunction with the Diocesan Building and Construction Policies.
EXHIBIT I-c

ROLE OF DIOCESAN OFFICES, COUNCILS and COMMISSIONS

Stage I: Planning
The Building Commission (must be involved in the planning process from the very beginning).

- Assures that the parish/school/entity community is involved in discovering needs and priorities and helps to develop a consensus.
- Works with the Diocesan Office of Stewardship and Development to estimate the fund-raising potential for the project and identifies key development related issues.
- Leads the parish/school/entity in developing the presentation to the Diocesan Finance Council.

The Office of Worship (must be involved in the planning process from the very beginning if worship space is being built or renovated).

- Helps the parish/school/entity choose a liturgical consultant if one is desired.
- Confers with the parish/school/entity and the architect/engineer prior to the presentation to the Diocesan Finance Council.
- Provides ecclesiastical teachings for sacred space.

The Office of Schools (the planning process must involve the Superintendent of Schools from the very beginning if school space is being built or renovated).

- Confers with the school and the architect/engineer prior to the presentation to the Diocesan Finance Council.
- Confers with the Office of Worship if worship space is being built.
- Provides Texas Education Agency regulations as needed.

Stage II: Financing
The Diocesan Office of Stewardship and Development

- Helps the parish/school/entity determine an initial realistic goal, develop a fund-raising/communication plan, select a consultant, and conduct a feasibility study (if necessary).

The Diocesan Finance Council

- Assesses parish/school/entities financial capacity for current project
- Recommends to the Bishop, based on its assessment for the master plan, whether grant approval/disapproval for the project to move to the fund-raising stage.
- Recommends that the Bishop approve the final project budget and loan limit based on the results of fund-raising.
Stage III: Construction

The Construction Office
- Assists the parish/school/entity in getting the necessary Diocesan Building and Construction Policy approvals.
- Helps the parish/school/entity identify the contractor and negotiate bids and construction contracts.
- Assists the parish/school/entity in monitoring the project from construction through closeout.

The Diocesan Building Commission
- Assists on selection of architect/engineer for traditional architect/engineer-bids
  OR
  Assists in the selection of a design-build contractor
- Reviews the parish/school/entity plans at various phases of preparation.
- Recommends approval of the project for construction with primary consideration given to coincidence with the budget.
SUGGESTED CHECKLIST: THE JURIDIC PERSON OF THE PARISH

1. The pastor writes to the diocesan bishop, outlining the shape of the proposal and requesting preliminary permission to continue to explore the proposal and to initiate a consultation process with appropriate parochial groups.

2. The pastor must follow the statutes or diocesan norms established for parishes, parish finance councils, and parish pastoral councils.

3. Notice of the meeting should be sent to each member of the consultative groups who must be heard or whose consent must be obtained.

4. Documentation should be submitted to the consultative groups in advance of the meeting at which the matter will be discussed:
   - Description of the proposed action: the parties involved; rationale for the proposed action;
   - Copy of the legal instrument/contract (if applicable);
   - Written appraisals of property involved in the transaction (if applicable);
   - A statement regarding civil law considerations for the proposed action;
   - Projected impact of the action on the patrimonial condition of the parish;
   - Financial Statements of the Parish;
   - A statement of how other requirements prescribed by particular law have been observed.

5. If consultation or consent is required, the pastor must convene the appropriate groups (e.g., the parish finance council) and seek their advice or obtain their consent. For the validity of the proposed action, the counsel or consent of all who are present must be obtained. (cc; 166, §§1 and 3).

6. The consultation process might include announcements in the parish bulletin regarding the details of the proposed act of extraordinary administration. Depending upon the transaction in question, it might be prudent to conduct an open meeting to give parishioners an opportunity to voice their opinions.

7. After carefully weighing the information received from these consultations, the pastor decides whether to petition the diocesan bishop for permission to proceed with the proposed action.

8. The pastor must prepare and forward to the diocesan bishop documentation concerning the proposed action (c. 1281, §1). The documentary file for the diocesan bishop includes all of the above information. Required consultation or the consent of the relevant consultative groups should be verified by a copy of the minutes of the meeting where the matter was discussed.
9. If the diocesan bishop gives permission for the act of extraordinary administration, the pastor must carefully preserve the documents and records of the transaction process in the parish archive. (cc. 535, §4; and 1284, §2, 9°).
SAMPLE LETTER OF PASTOR TO BISHOP REQUESTING PERMISSION TO INITIATE CONSULTATION PROCESS

September 6, 2000

Dear Bishop:

I am writing to request permission to initiate a consultation process with the appropriate consultative groups and parishioners of St. Anywhere Church regarding the following project.

St. Anywhere Church needs to expand its facilities. As you know, the parish has experienced tremendous growth in the last twenty years. To address current and future needs, the parish leadership has begun to consider plans for the construction of an expanded worship facility, additional parish school of religion classrooms, meeting space, administration area, and expanded parking facilities. A preliminary estimate of the amount of money needed to complete this project, amounts to roughly $2,500,000.

If this initiative meets with your preliminary approval, I will begin meeting with the parish finance council and the parish pastoral council. At the appropriate time, I will publish bulletin announcements regarding the details of the expansion project. Finally, I would schedule a parish “town hall” meeting to give parishioners an opportunity to voice their opinions. It is my belief that the parish community will enthusiastically embrace this proposal after all the formal information has been gathered and reviewed.

Please let me know if you need any further information at this time. I would be happy to meet with you if you would find it to be helpful. Thank you for your consideration of this request.

Sincerely,

Rev. John Doe, Pastor
St. Anywhere Church
EXHIBIT I-f

SAMPLE MEMORANDUM OF PASTOR TO CONSULTATIVE GROUPS

To: Members of the Parish Finance Council
Members of the Parish Pastoral Council
From: Your Pastor
Date: October 2, 2000
RE: Notice of Meetings to Discuss “Heritage of Hope” Campaign

The following information is provided to assist you in your deliberations regarding the parish expansion project as described below. Diocesan regulations require that I, as your pastor, must formally consult with you, the members of the parish finance council and parish pastoral council, about the final outline of this important project.

I ask you to review the enclosed material and be prepared to share your opinions at the following meetings.

The Parish Finance Council will discuss this matter at its next meeting at 7:00 p.m., on Tuesday, October 17, 2000 in the meeting room in the rectory.

The Parish Pastoral Council will discuss this matter at its next meeting at 7:00 p.m. on Wednesday, October 18, 2000 in the meeting room in the rectory.

Please make every effort to attend this important meeting. If you have any questions or need additional information, please do not hesitate to call me. Thank you very much for your attention to this matter of great importance for the financial well being of our parish.

The Proposal
The Heritage of Hope Campaign
There are good reasons for expanding facilities of St. Anywhere at this time. Eighteen years ago St. Anywhere started with 200 families worshipping in the gym of the local middle school. Today the parish numbers more than 300 families and is still expanding. Currently there are twenty-five parish organizations serving the needs of the parishioners and others in the neighborhood. Quite simply, the existing facilities cannot meet the increased demands of parish life.

The parish community plans to raise $2.5 million through the Heritage of Hope Campaign for the construction of an expanded worship facility, additional parish school of religion classrooms, meeting space, administration area, and expanded parking facilities. After contacting three fundraising companies, the parish finance council has recommended that ABC Company, a nationally known fundraising firm, be selected to work with the St. Anywhere community over the next three years to raise the necessary funds. It is projected that sufficient funds will be raised to complete the project.

The major portion of the campaign will help expand the church’s worship and educational facilities. Plans for the church include the renovation and expansion of
existing space to create a larger sanctuary and gathering place after Mass. The larger church will increase its seating capacity from 400 to 700 people. There will be a new Eucharistic chapel for reservation and adoration of the Blessed Sacrament, while the choir area will be expanded to include 50 new seats. A permanent baptismal font is also planned, as well as a new sound system and additional parking.

The parish school of religion now numbers more than 250 children. Nine new classrooms will be created by renovation, and expanding the current lower level of the existing building. These classrooms will be used for religious education and as meeting rooms for other ministries and community activities.

A public meeting for all parishioners was held on Friday 29th. Those in attendance were supportive. A few concerns were raised concerning some aspects of the church renovation, but the architect was able to give satisfactory answers.

The attached financial statement of the parish indicates that the parish financial condition is sound. It can be projected that the parish will be able to mount a successful fundraising campaign and that parishioners will be able to pay down their pledges in a timely manner without jeopardizing the financial condition of the parish.

The Diocesan Attorney has reviewed the legal aspects of the proposed renovation and building plans has offered an opinion that all legal requirements can be successfully fulfilled.
EXHIBIT I-g

PLANNING: LAYING THE GROUNDWORK

Representatives of all areas of parish life will be involved in a process of assessment and prioritization of needs and resources. This process may require several meetings facilitated by the Building Commission.

Stage I: Needs Discovery

A. Exploring the current status of parish life.
   Expected Outcome: What areas of cooperation, growth and synergy are identified? What areas of tension, conflict or energy drain are identified? What opportunities, challenges and needs are identified? How might the areas of energy and the areas of tension impact the planning and/or building process?

B. Identifying hopes and dreams for the future.
   Worksheet. Expected Outcome: What common hopes and dreams for the future are identified?

C. Identifying expectations.
   Worksheet. Expected Outcome: What expectations of stakeholders are identified? How might these expectations impact the planning and/or building process?

D. Analysis of hopes, dreams and expectations.
   Expected Outcome: Identify all of the issues that could be addressed by planning.

Stage II: Analysis and Prioritization

A. Identify the material realities that impact the situation: demographic, physical, and financial.
   Expected Outcome: Clarification of trends and identification of resources that impact the situation.

B. Analyze the issues to be addressed in light of the material realities.
   Expected Outcome: Selection of the highest priority issues, recommendation of possible courses of action to address the issues and a brief analysis of the possible courses of action.

Note: Sample Worksheets available upon request.
SAMPLE LETTER OF PASTOR TO BISHOP FORMALLY REQUESTING PERMISSION FOR ACT OF EXTRAORDINARY ADMINISTRATION

Most Reverend Bishop
Bishop of Beaumont

October 27, 2000

Dear Bishop

I am writing formally to request your permission to proceed with the following act of extraordinary administration.

St. Anywhere Parish community plans to raise $2.5 million through its *Heritage of Hope Campaign* for the construction of an expanded worship facility, additional parish school of religion classrooms, meeting space, administration area, and expanded parking facilities. The parish finance council has selected the ABC Company, a nationally known fundraising firm, to work with the St. Anywhere Parish community over the next three years to raise the necessary funds.

In accordance with the diocesan procedures, St. Anywhere Parish sought and obtained permission to initiate a consultation process within the parish regarding this proposal (copy enclosed, Letter from Bishop to Pastor, September 20, 2000).

The attached financial statement of the parish indicates that the parish financial condition is sound. It can be projected that the parish will be able to mount a successful fundraising campaign and that parishioners will be able to pay down their pledges in a timely manner without jeopardizing the financial condition of the parish.

In regard to civil law considerations, the Diocesan Attorney has carefully studied the issues arising from the proposed renovation and building expansion. He has given a positive legal opinion regarding this project.

The documentation included in this file was sent to the members of the finance council and parish pastoral council in advance of the meeting at which this proposal was discussed. The Parish Finance Council discussed this matter at its meeting on Tuesday, October 17, 2000. The Parish Pastoral Council discussed this matter at its meeting on Wednesday, October 18, 2000. Both groups shared their opinions openly and recommended proceeding with the Heritage of Hope Campaign. A copy of the minutes of these meetings where the matter was discussed the required consultation given are enclosed.

On Friday, August 29th, a public meeting was held for all parishioners and other interested parties. Those in attendance were very supportive. Copies of the bulletin announcements are also included.
After carefully weighing the information received from these consultations and other sources, I now formally request your permission for St. Anywhere Parish to begin its Heritage of Hope Campaign. Please do not hesitate to call me if you have need of further information.

In the name of the people of the St. Anywhere Parish, I thank you for you consideration of this request.

Sincerely yours in Christ,

Reverend John Doe, Pastor
St. Anywhere Parish
**EXHIBIT I-i**

**FINANCING: REPORT TO THE DIOCESAN FINANCE COUNCIL**

A copy of this completed page must be received by the Department of Financial Services at least one month before the Diocesan Finance Council Meeting you plan to attend.

In order to receive approval to proceed with any capital construction/renovation project, parish/school/entity must have this form completed and signed by the relevant diocesan offices, indicating that the requisite planning procedures have been followed.

Name of parish/school/entity ________________________________

Project _________________________________________________

**BUILDING COMMISSION**

- Needs addressed by this project: _____ _____ Yes _____ No
- Names of individuals or groups involved in the planning process:

  Comments:

I certify that this project is in compliance with all Diocesan Building Policies to this point in the process.

____________________________   ____________________________
Date       Building Commission Chairperson

**CONSTRUCTION OFFICE**

- Process of Developing the Master Plan: _____ _____ Yes _____ No
- Name of Master Plan Architect/engineer:

  Comments:

I certify that this project is in compliance with all Diocesan Building Policies to this point in the process.

____________________________   ____________________________
Date       Diocesan Construction Consultant
OFFICE OF STEWARDSHIP AND DEVELOPMENT

- Estimated fund-raising potential for this project exists: Yes   No
- Professional fund-raiser required: Yes   No

Comments:

I certify that this project is in compliance with all Diocesan Building Policies to this point in the process.

____________________________  ____________________________
Date      Director of Development & Stewardship

WORSHIP OFFICE (If worship space is being considered)

- Liturgical consultant needed: Yes   No
- Process of parish education: Yes   No

Comments:

____________________________  ____________________________
Date       Director of Worship

SCHOOL OFFICE (If school space is being considered)

- Signature of Superintendent of Schools

Comments:

I certify that this project is in compliance with all Diocesan Building Policies to this point in the process.

____________________________  ____________________________
Date  Superintendent of Schools

I certify that this project is in compliance with all Diocesan Building Policies to this point in the process.

____________________________  ____________________________
Date  Pastor/Principal/Director

Recommended action for Bishop: Approval Disapproval

____________________________  ____________________________
Date  Finance Council Chairperson
EXHIBIT I-j

FINANCING: DEVELOPMENT PROJECT/ CAMPAIGN REPORT FORM

A copy of this completed page must be received by the Department of Financial Services at least one month before the Diocesan Finance Council Meeting you plan to attend if this project relates to a building project.

<table>
<thead>
<tr>
<th>Parish/School/Entity Name</th>
<th>City</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pastor/Principal/Director</td>
<td></td>
</tr>
<tr>
<td>Dates of Campaign: From</td>
<td>To</td>
</tr>
<tr>
<td>Number of weeks</td>
<td></td>
</tr>
<tr>
<td>Extension</td>
<td></td>
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<tr>
<td>Consultant’s Name</td>
<td></td>
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<tr>
<td>Consultant’s Fee</td>
<td></td>
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<tr>
<td>Case description</td>
<td></td>
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<tr>
<td>Campaign Goal</td>
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</tr>
<tr>
<td>Amount Pledged</td>
<td></td>
</tr>
<tr>
<td>Cash Received</td>
<td></td>
</tr>
<tr>
<td>Percent of cash to pledges</td>
<td></td>
</tr>
<tr>
<td>Number of Gifts</td>
<td></td>
</tr>
<tr>
<td>Number of Registered Families</td>
<td></td>
</tr>
<tr>
<td>Average Gift</td>
<td></td>
</tr>
<tr>
<td>Participation Rate</td>
<td></td>
</tr>
<tr>
<td>Gift Plans: Special $</td>
<td></td>
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<tr>
<td>Memorial $ to</td>
<td></td>
</tr>
<tr>
<td>General $ , $ , $</td>
<td></td>
</tr>
<tr>
<td>Breakdown of Gifts: Number Category Amount Raised Average Gift</td>
<td></td>
</tr>
<tr>
<td>Special $ $</td>
<td></td>
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<tr>
<td>Memorial $ $</td>
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<tr>
<td>General $ $ , $ , $</td>
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<tr>
<td>Payment Period</td>
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</tr>
<tr>
<td>Ordinary Income $</td>
<td></td>
</tr>
<tr>
<td>Cards Distributed</td>
<td></td>
</tr>
<tr>
<td>Cards Returned</td>
<td></td>
</tr>
<tr>
<td>Cards Outstanding</td>
<td></td>
</tr>
<tr>
<td>Cards Not Distributed</td>
<td></td>
</tr>
<tr>
<td>Special or Advanced Gift Activity: Number of Assignments Num ber of Gifts $</td>
<td></td>
</tr>
<tr>
<td>Amount Raised</td>
<td></td>
</tr>
<tr>
<td>Average Gift $</td>
<td></td>
</tr>
<tr>
<td>Grants: Foundation Name-</td>
<td></td>
</tr>
<tr>
<td>Foundation Address-</td>
<td></td>
</tr>
<tr>
<td>Amount Granted-</td>
<td></td>
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<tr>
<td>Name of person completing this form</td>
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<td>__________________________</td>
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<tr>
<td>Signature</td>
<td>Date</td>
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</tbody>
</table>

| 03/24/10 | I-23 |
NOTE: Please enclose samples of any materials that have been developed for the project, such as: brochure, work-schedule, project plans, donor cards, etc. These will be helpful to other organizations that may be planning a similar effort and will be kept on file for that purpose.
EXHIBIT I-k

FINANCING: PROJECT BUDGET FORM

A copy of this completed page must be received by the Department of Financial Services at least one month before the Diocesan Finance Council Meeting you plan to attend.

Estimated total cost of the completed project:
(from Detailed Cost Analysis worksheet)
- Site Investigation___________________________
- Site Utilities_______________________________
- Construction ______________________________
- Consultants _______________________________
- Other ___________________________________
- Other ____________________________________
- Total Cost ________________________________

How much does the parish/school/entity plan to pay for the project out of savings?

Amount in savings ___________________________

How much does the parish/school/entity plan to borrow from the Diocese?

Amount to be borrowed _______________________

Fund-raising plans:
- Campaign dates ____________________________
- Campaign goal _____________________________

Plans for paying off the loan:
- Monthly payments __________________________
- Date of completion _________________________

Signatures: Pastor/Principal/Director _________________________________
Finance Council _______________________________________
Finance Officer ________________________________________

NOTE: A budget analysis of the past three (3) fiscal years and a (3) three-year budget projection are to be attached. All forms must be filled out completely for construction to commence. Members of appropriate parish/school/entity committees must attend the Diocesan Finance Council meeting with the Pastor/Principal/Director.
### EXHIBIT I-1

**FINANCING: DETAILED COST ANALYSIS WORKSHEET**

<table>
<thead>
<tr>
<th></th>
<th>BUDGET</th>
<th>ACTUAL</th>
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</thead>
<tbody>
<tr>
<td><strong>Project</strong>:</td>
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<tr>
<td><strong>Parish/School/Entity</strong>:</td>
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<tr>
<td><strong>City</strong>:</td>
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<td></td>
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<tr>
<td><strong>Date</strong>:</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Seating</strong>: @ 20”</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Area</strong>: sf</td>
<td></td>
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</tr>
</tbody>
</table>

**Site Investigation:**

- **Plat survey:**
- **Topographic survey:**
- **Soil test:**
- **Other:**
- **Total**

**Site Utilities:**

- **Water:**
- **Sewer:**
- **Gas:**
- **Electric:**
- **Other:**
- **Total**

**Construction Budget:**

- **Renovation:**
- **Site work:**
- **Contingency:** __% 
- **Total**

**Consultant Fees:**

- **Architect:** __% 
- **Civil:**
- **Mechanical:**
- **Electrical:**
- **Structural:**
- **Landscape:**
- **Liturgical:**
- **Lighting:**
- **Acoustic:**
- **Owner’s Rep:**
- **Materials Testing:**
- **HAVC Test/Balance:**
- **Kitchen:**
- **Other:**
- **Total**

**Other Expenses:**

- **Landscaping:**
- **Furnishings:**
- **Fine Art:**
- **Moveable Equipment:**
- **Reimbursables:**
- **City plan review:**
- **City inspection fees:**
- **City impact:**
- **Diocesan Fee:**
- **Legal:**
- **Other:**
- **Total**

<table>
<thead>
<tr>
<th></th>
<th>BUDGET</th>
<th>ACTUAL</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total</strong>: $</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Approved Budget</strong>:</td>
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</tr>
</tbody>
</table>

03/24/10 I-26
SAMPLE LETTER OF BISHOP TO PASTOR GIVING PERMISSION FOR AN ACT OF EXTRAORDINARY ADMINISTRATION

Most Reverend Bishop
Bishop of Beaumont

Reverend John Doe
Pastor
St. Anywhere Parish

November 8, 2000

Dear Father John:

I have received your letter requesting permission for St. Anywhere Parish to begin a major fundraising campaign for the renovation and expansion of the parish facilities. It is my understanding that the ABC Company will assist you in running the Heritage of Hope Campaign, whose goal is to raise $2.5 million.

I have reviewed with my financial, legal, and canonical advisors the very complete and helpful documentation, which accompanied your petition. In view of the information received and the advice given, I hereby grant St. Anywhere Parish permission to inaugurate its Heritage of Hope Campaign for the purpose of renovating and expanding the existing parish facilities. I ask you kindly to remain in close communication with the appropriate Diocesan offices throughout the length of this project.

Wishing you and your parish community every success in this endeavor, I am

Sincerely yours in Christ,

Bishop of Metropolis

Notary
Appendix J

Risk Management

One of the essential elements of responsible management is a consideration of risk. The use of physical property by parishioners and parish employees can involve possible safety risks. The presence of properly maintained fire extinguishers, exit signs, unobstructed door accesses, and other building safety features should be maintained. The general physical condition of buildings, access areas, parking lots, and sidewalks should be periodically evaluated and proper repairs undertaken. Checklists can be requested from the Department of Financial Services to facilitate this process.

Employees (part-time, full-time, and contract) should be monitored so that proper safety precautions are taken in the use of parish tools and equipment. Monitoring the safe use of parish equipment will help prevent injury and the financial burden of compensation to injured workers.

To protect the tax-exempt status of the church, individuals are prohibited from using diocesan/parish/school/entity facilities for personal gain. It is understood that the Diocese of Beaumont is a non-profit organization, “that no part of the net earnings thereof inures to the benefit of any individual”.

The welfare of the parishioners and employees and the protection of property owned by the Diocese of Beaumont are extremely important. Each pastor/principal/director is responsible for risk management and loss prevention. The claims/risk manager will assist in the areas of loss control, safety, prevention, and education.

When parish/school/entity facilities are being used by others (parishioners, parents, organizations, etc.) for non-parish/school/entity sponsored events (e.g. wedding receptions, civic groups), a License Agreement (Exhibit J-d) and Certificate of Insurance (Exhibit J-g or evidence thereof) must be obtained. Non-Sponsored Special Event Coverage can be obtained for these events (See Exhibit J-n).

I. Property
   (includes property, fine arts, flood, boiler and machinery, electronic equipment, crime)

   A. Coverage: all risk replacement cost coverage on all property owned by the Diocese of Beaumont. Covered property includes buildings, contents, equipment, fine arts, sacred vessels, and valuable papers.

   B. Perils: fire, flood, lightening, burglary, robbery, theft, wind, hail, explosion, vehicle damage to buildings, vandalism, malicious mischief, water damage, sprinkler leakage

   C. Deductible: the first $1,000 of each loss is deducted on a per occurrence basis.
D. Property exclusions: wear and tear, mold, wet or dry rot, asbestos and other materials, deterioration, termites, vermin, corrosion, all losses of a degenerative nature, losses due to lack of maintenance of age or from settlings, shrinking or expansion in foundations, walls, floors, or ceilings, war and nuclear damage losses, willful or dishonest acts by the insured or its employees, earthquake, vacuum

E. Losses: report losses as soon as possible to the Department of Financial Services. Take whatever means necessary to protect the property from further damage. If contents are involved, separate the damaged articles from the undamaged. If buildings are open to the elements, arrange for temporary protection. You will be reimbursed for this expense, subject to the policy deductible. Date, time of loss, nature of the property damaged, location of the property and an estimate as to the extent of the loss will be necessary when reporting the loss. Complete and fax Exhibit J-o to the Department of Financial Services.

After the loss is reported to the Department of Financial Services, an adjuster will be dispatched to survey the damages. The adjuster will coordinate with the “Juridic Person” (pastor/principal/administrator) ONLY in conjunction with the Department of Financial Services. The adjuster will not deal directly with lay members of the parish/school/entity, only “Juridic Persons”.

When losses occur and result in a claim being filed, the Diocesan Construction Consultant should be advised to coordinate contract requirements regarding necessary repairs. Upon completion of repairs, a copy of the invoice and disbursement from the parish/school/entity should be submitted to the Department of Financial Services for review and processing. Once reviewed and approved the proceeds from the claim will be paid to the Diocese of Beaumont. The proceeds will then be deposited into a Diocesan account and a Diocesan check will be issued to the parish/school/entity. The parish/school/entity will then issue a check to the contractor after the parish/school/entity AND the adjuster/Diocesan Pastoral Center/Diocesan Construction Consultant are satisfied with the work. A retainage of 10% of the entire contract amount will be held and will be paid upon work completion acceptance, but not before 30 days.

Report theft and vandalism losses to the local police authorities as soon as they are discovered. A copy of the police report must be obtained and submitted to the Department of Financial Services.

II. Liability
(includes general liability, umbrella, liquor, employee benefits, professional, directors and officers and fiduciary)

A. Coverage: each parish/school/entity and all Diocesan property is covered by comprehensive general liability. This extends to cover any employee, clergy, religious directors and board members while acting in the scope of their duties.
Coverage is provided for claims arising out of personal injury, bodily injury and property damage.

B. Special Coverage:
- Medical payments, $5,000, regardless of negligence
- Parish/School/Entity special events such as carnivals, bazaars, rodeos, etc. which are open to the public and advertised to the public rather than merely parish announcements and parish bulletins, must purchase “Sponsored Special Events” coverage. (See Exhibit J-m).
- Liquor liability (host liquor law liability)
- Products and operation (use of food or merchandise)
- Ministerial professional counseling (errors and omissions)
- Coverage for teachers and board members
- Student Accident, Religious Education Students, Youth Ministry Participants, Volunteer Workers

C. Exclusions:
- Injuries resulting from student and athletic activities are not covered under medical payments
- Watercraft over 25’ long, sailboats, skydiving (no personal water crafts)

D. Liability Losses:
If someone is injured on your premises, fax the Department of Financial Services as soon as possible (Exhibit J-o). Pertinent facts need to be obtained as well as names and addresses of all witnesses. Tell the injured person that liability insurance is carried and that the injury will be referred to the carrier.

A fair and impartial investigation will be made by a qualified adjuster to determine the facts and to whether or not the parish/school/entity is responsible for the injury.

DO NOT UNDER ANY CIRCUMSTANCES ADMIT LIABILITY OR PREJUDICE THE FACTS. By doing so, you could be exposing the parish and the Diocese to a claim which they may not be legally liable for.

If you should be approached by anyone other than the adjuster, do not give a statement or deposition; simply refer them to the adjuster.

E. If you are served a summons, call the Vicar General’s office at once, because each summons contains a deadline.

F. ALCOHOLIC BEVERAGE REQUIREMENTS AND PROCEDURES

1. Purpose

The Catholic Church views the consumption of alcoholic beverages from the perspective of the cardinal virtue of temperance. “Temperance is the moral virtue that moderates the attraction of pleasures and provides balance in the use of created goods. It ensures the will’s mastery over instincts and keeps desires within the limits of what is honorable. The temperate person directs the sensitive
appetites toward what is good and maintains a healthy discretion” (Catechism of the Catholic Church, 1809).

Because the Catholic Church teaches temperance in the use of alcohol, the Diocese of Beaumont takes very seriously the concerns associated with the misuse or abuse of the consumption of alcoholic beverages. Even the moderate use of alcohol can have negative consequences for young persons by conveying the message that the consumption of alcoholic beverages is a normative element of social gatherings.

The witness of parish policy which forbids the sale or consumption of alcoholic beverages on parish/institution property is of great value. Any pastor who, after consultation with the pastoral council, bans the consumption of alcoholic beverages on parish property will receive the full support of the diocese.

The moderate use of alcohol on parish property in appropriate circumstances can be morally acceptable. If a pastor allows for the consumption of alcoholic beverages on parish property, the regulations and procedures set forth in this document are to be strictly enforced.

2. Organizational Concerns

Alcohol consumption causes a number of marked changes in behavior. Even low doses significantly impair the judgment and coordination required to drive a car safely. Low to moderate doses of alcohol also increase the incidence of a variety of aggressive acts. Moderate to high doses of alcohol cause marked impairment in higher mental functions, severely altering a person's ability to learn and remember information. Very high doses cause respiratory depression and death. If combined with other depressants of the central nervous system, even lower doses of alcohol can lead to dependence. Sudden cessation of regular alcohol use is likely to produce withdrawal symptoms, including severe anxiety, tremors, hallucinations, and convulsions. Alcohol withdrawal can be life threatening. Long-term consumption of large quantities of alcohol can also lead to permanent damage to vital organs such as the brain and liver.

Females who drink alcohol during pregnancy may give birth to infants with Fetal Alcohol Syndrome. These infants have irreversible physical abnormalities and mental retardation. In addition, research indicates that children of alcoholic parents are at a greater risk than other youngsters of becoming alcoholics.

Alcohol use is often related to acquaintance rape and failure to protect oneself from sexually transmitted diseases (STDs). Additionally, alcohol-related accidents are the number one cause of death in the 16-24 year old age group.

3. Requirements of Texas Law
a. The sale of any alcoholic beverages by a parish or parish organization requires a temporary license in the parish name obtained for a single event, unless the parish has a permanent State alcoholic beverage license. It must be publicly displayed. This includes events where an entry fee is charged and drinks are included in that charge.
b. For individuals and non-parish groups or organizations that want to sell alcoholic beverages at a function, the State requires a temporary license from the State.
c. Persons dispensing or serving alcoholic beverages must be at least eighteen (18) years of age. It is strongly recommended that servers be carefully screened to insure knowledge of their responsibilities.
d. Alcoholic beverages may NEVER be served to anyone under the age of twenty-one (21). When there is even a slight doubt, the ID’s must be checked.
e. Alcoholic beverages may never be served or sold to any person who is obviously intoxicated. (See Exhibit J-c).
f. Serving times set by the State and Local Precinct must always be observed. (Consult the Texas Alcoholic Beverage Commission in your community.)

In Beaumont call:  Beaumont Region 5
6450 Concord Road
Beaumont, Texas 77708
Phone: (409) 898-3116 / Fax: (409) 898-3155

g. Beer sold by individuals and non-parish groups or organizations must be purchased from wholesale distributors and not from other retailers.

4. Diocesan Requirements

a. Outside of Eucharistic Liturgies, alcohol may be sold or consumed only in certain areas of parish/institution facilities. These would include social areas or parish halls and parish grounds when used for parish-sponsored picnics or bazaars. At no time may alcoholic beverages be consumed in school facilities when children are present, or on parish grounds outside of approved functions, or in parking areas.

b. An appropriate number of uniformed certified peace officers/security officers (must be contracted by the parish) are required whenever alcoholic beverages are served by persons renting Church facilities or a parish event open to the public.

Any and all private parties or functions in parish facilities where alcoholic beverages are served or sold must have uniformed officers (police, sheriff’s deputies, constables) if the number of persons is anticipated to exceed 50 based on a ratio of one security person per every 100 attendees, up to 500 persons. If more than 500 persons, then one security person for every 200 attendees in excess of 500.
<table>
<thead>
<tr>
<th>Number of Attendees</th>
<th>Number of Security</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-100</td>
<td>1</td>
</tr>
<tr>
<td>101-200</td>
<td>2</td>
</tr>
<tr>
<td>201-300</td>
<td>3</td>
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<tr>
<td>301-400</td>
<td>4</td>
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<tr>
<td>401-500</td>
<td>5</td>
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<tr>
<td>501-700</td>
<td>6</td>
</tr>
<tr>
<td>701-900</td>
<td>7</td>
</tr>
</tbody>
</table>

Even at private parties or functions in parish facilities where alcoholic beverages will not be sold, but where the number of attendees is anticipated to exceed 100 persons, then the pastor is permitted to impose upon the renter the requirement of security persons based upon the preceding formula.

c. **Non-Sponsored Special Event insurance must be obtained** when alcoholic beverages are being sold or served by Licensees to the public in Diocesan owned or operated facilities (Contact the Department of Financial Services.) See Exhibit J-d and J-n.

d. **Alcoholic beverages are NEVER permitted** at “youth oriented” events—even if adults are in attendance.

e. No alcoholic beverages shall ever be brought on to Church premises by individuals or groups without prior approval of the Pastor or his designated representative.

f. There must be a pre-existing plan to handle an individual who has had too much to drink including:

   1. Method to prevent intoxication
   2. Alternative transportation
   3. Calling the police

   When slurred speech or poor motor coordination are observed, no more alcoholic beverages shall be served to that person.

g. All alcoholic beverages must always be secured or attended by a person eighteen (18) years of age or older. While it is legal for individuals 18 or older to sell, serve, or deliver an alcoholic beverage, it is recommended that measures are taken to insure the younger server’s responsibility or an individual of greater age be charged with this responsibility.

h. The Police Department should be called at the first sign of alcohol related disputes. If a breach of peace occurs, the law requires that the local Texas
Alcoholic Beverage Commission (TABC) be contacted and the incident reported by the next business day.

i. Consumption of alcoholic beverages shall cease at midnight, except Christmas and New Year, where consumption may be extended in accordance with local law.

5. Risk Reduction Requirements

a. If alcoholic beverages are to be sold or served, it should be done by persons certified by the Texas Alcohol and Beverage Commission. In order to be protected under Section 106.14 of the Code, all individuals must have successfully completed an approved seller/training course.

b. The individual who is selling or dispensing alcoholic beverages should serve only one drink at a time to a person.

c. Food consumption should be encouraged BEFORE serving alcoholic beverages. (Refrain from serving salty snacks.)

d. All consumers of alcoholic beverages should be carefully observed.

6. Signage Policy

a. The Alcoholic Beverage Code requires all retailers to post certain signs on their premises.

1. Each holder of a license shall display in a prominent place on his premises a sign, at least 6 inches high and 14 inches wide, stating: “FELONY NOTICE, The licensed or unlicensed possession of a weapon on these premises is a felony with a maximum penalty of 10 years imprisonment and a fine not to exceed $10,000.” A licensee who violates this section commits a misdemeanor punishable by fine of not more than $25.00. (Exhibit J-a)

2. The Commission or Administrator may require the holder of a permit or license to also display the sign in a language other than English if it can be determined that a substantial portion of the expected customers speak the other language as their familiar language. These signs are available for purchase at your local T.A.B.C. office.

b. Public information signs are required and must be placed conspicuously.

Effective February 14, 1994, a retailer must display in his business in a prominent place a sign providing the following information: “If you have a complaint about the sale or service of alcoholic beverages in this establishment, please contact: Texas Alcoholic Beverage Commission, P. O.
Box 13127, Austin, TX 78711-3127 or phone (512) 458-2500.” The sign shall be no smaller than 6 inches by 3 ½ inches and shall be in a lettering or type of a size sufficient to render it both conspicuous and readily legible. (Rule 31.4(b)) These signs are available for purchase at your local T.A.B.C. office. (Exhibit J-b)

c. Required signage:

a. “Felony Weapons” Exhibit J-a
b. “Public Information” Exhibit J-b

7. Important Questions and Answers

**Q. What is the Texas Alcoholic Beverage Commission?**

A. It is an agency of Texas state government charged with the administration and enforcement of the Texas Alcoholic Beverage Code.

**Q. What are the powers and duties of the Texas Alcoholic Beverage Commission?**

A. The Commission may exercise all powers, duties, and functions conferred by the Alcoholic Beverage Code and all powers incidental, necessary, or convenient to the administration of the Alcoholic Beverage Code. It shall inspect, supervise and regulate every phase of the business of manufacturing, importing, exporting, transporting, storing, selling, advertising, labeling, distribution, state taxation of alcoholic beverages (Sec. 5.31), and the possession of alcoholic beverages for the purpose of sale or otherwise.

**Q. What is a permit or license?**

A. Both are defined in the same manner, but as a general rule, a license applies to beer while a permit applies to alcoholic beverages. A permit or license grants the holder the privilege to engage in the beverage alcohol trade at a designated location to the extent allowed by the Alcoholic Beverage Code. Each is purely a personal privilege. Both are issued by the Texas Alcoholic Beverage Commission to a certain person for a certain location. A license of permit cannot be bought, sold or given to another person.

**Q. What is the definition of “person?”**

A. “Person” means a natural person or association of natural persons, a trustee, receiver, partnership, corporation, organization, or the manager, agent, servant or employee of any of these (Sec. 1.04(6)).
Q. Who qualifies for a retail license or permit?

A. A person must be 21 years or older, of good moral character, a law abiding citizen, and have been a resident of Texas for one year immediately preceding the filing of their application. (Sec. 11.46 and 61.42) Also refer to General Ground for Refusal.

Q. May a license or permit be used by or transferred to another person?

A. Yes, but only upon approval of the Texas Alcoholic Beverage Commission after the holder submits an application requesting such a change. A license to sell beer may only be transferred to a location within the county in which it was originally issued. A permit to sell alcoholic beverages may be transferred to another location in Texas.

Q. How does a person obtain a license?

A. A person who wants to sell or distribute beer must file an application with the county judge in the county where the business is to be located. (Sec. 61.31) The application and instructions on how to proceed may be obtained at the Texas Alcoholic Beverage Commission’s office closest to where the business is to be located.

Q. May a person sell alcoholic beverages pending the approval and issuance of his original license?

A. No. (Sec. 61.31(d))

Q. After a license or permit is issued, does the Texas Alcoholic Beverage Commission have the authority to cancel or suspend the license or permit?

A. Yes, for any violation of the Texas Alcoholic Beverage Code. (Sec. 5.35, and Sec. 11.61-61.71) See Grounds for Suspension or Cancellation of Permits and Licenses.

Q. Where does a person file an application for a permit to sell, serve or transport alcoholic beverages?

A. All applications for permits (except wine and beer on- and off-premise permits) are filed with the district officer or outpost of the Texas Alcoholic Beverage Commission in the area where the permit is to be located. (Sec.
11.31) Wine and beer on- and off-premise permits are also filed with the County Clerk.

8. **Age Requirements**

**Q. Who is a minor?**

A. A person under the age of 21. (Sec. 106.01)

**Q. How old must a person be to purchase alcoholic beverages?**

A. 21 years of age. (Sec. 106.02)

**Q. When may a minor legally possess an alcoholic beverage?**

A. While in the course and scope of his employment as an employee of a licensee or permittee, as long as the employment is not prohibited by the Alcoholic Beverage Code. Also, if the minor is in the presence of an adult parent, guardian, or spouse or other adult to whom he has been committed by a court. (Sec. 106.05)

**Q. Is it illegal for a minor to misrepresent his age to purchase alcoholic beverages, or to attempt to purchase alcoholic beverages?**

A. Yes. (Sec. 106.07 and 106.25)

**Q. Is a person held responsible if he or his employee with criminal negligence sells or makes available an alcoholic beverage to a minor?**

A. Yes, however, a defense to prosecution exists if the minor falsely represents himself to be 21 years of age or older by displaying an apparently valid Texas Driver’s License or Department of Public Safety identification card containing a physical description consistent with its appearance. Any form of identification can be accepted, but only a valid Texas Driver’s License or identification card, issued by the Texas Department of Public Safety can be used as a defense in criminal court. An out of state driver’s license, altered, or apparently false identification or “flea market” identification cannot be used as a defense. Any person (unless he or she is the minor’s parent, legal guardian or adult spouse) who makes an alcoholic beverage available to a minor, is in violation of the law and is subject to criminal penalties. (Chapter 106)

**Q. What is the minimum age for employment of a person to handle alcoholic beverage?**

A. The age limit varies depending on the type of license or permit held.
See Chapter 106 of the Code.

- 21 years – package store. The only exception would be individuals who were employed at the time of the change. Those persons would be grandfathered.
- 18 years – any type of on-premise consumption including mixed beverage and private clubs
- 16 years – wine only package store
- There is no age requirement for off-premise beer only, and wine and beer off-premise permit.

Note: *A minor may be employed in any capacity other than the actual handling, selling, transporting, dispensing or direct and immediate connection with any particular sale or delivery of alcoholic beverages.*

9. Hours of Sale

**Q.** What are the hours of sale for a retailer who sells beer or wine under 14% alcohol for on- and off-premise consumption?

**A.** No person may sell, offer for sale, or deliver beer or wine at any time not permitted by Section 150.05. A person may sell, offer for sale, or deliver beer and wine between 7:00 a.m. and midnight on any day except Sunday. On Sunday he may sell beer and wine between midnight and 1:00 a.m. and between noon and midnight. The exception being that permittees or licensees authorized to sell for on-premise consumption may sell beer for on-premise consumption between 10:00 a.m. and noon on Sunday, if the beer is served to a customer during the service of food to that customer. In a county having a population of 500,000 or more, according to the last preceding federal census, a holder of a retail dealer’s on-premises late hours license may also sell, offer for sale, and deliver beer for on-premise consumption only between midnight daily or 1:00 a.m. on Sunday and 2:00 a.m. on any other day. In areas of less than 500,000, all or part of “late hours” sales may be adopted locally. Refer to the chart located elsewhere in this booklet. (Sec. 105.05)

10. Hours of Consumption

**Q.** What are legal hours of consumption of alcoholic beverages?

**A.** Standard hours: anytime between 7:00 a.m. until 12:15 a.m. Monday through Friday; 7:00 a.m. through 1:15 a.m. Sunday; 12:00 noon Sunday through 12:15 a.m. Monday. (Sec. 105.06(b)) In areas which have adopted extended hours: 7:00 a.m. through 2:15 a.m. the following day except Sunday, which is 12:00 noon through 2:15 a.m. Monday. (Sec. 105.06 (c)) Permittees and licensees authorized to sell for on-premise consumption may sell beverages for on-premise consumption between 10:00 a.m. and noon on
Sunday if the alcoholic beverage is served to a customer during the service of food to that customer.

11. Miscellaneous

Q. What does a person whose license or permit has expired or been canceled do with alcoholic beverages on hand at the cessation of business?

A. The person may, within thirty days, and with Texas Alcoholic Beverage Commission approval, sell the remaining stock on hand in a bulk sale to a licensee or permittee authorized to purchase and resell the same alcoholic beverages. The alcoholic beverages may also be kept for personal consumption or destroyed. (Rule Sec. 41.3 and 41.4)

Q. May a person obtain a temporary license or permit for a special event to sell beer, or beer and wine, or mixed drinks?

A. Yes, holders of mixed beverage permits, retail dealers on-premise license, on-premise wine and beer permits, and other qualified organizations may secure a temporary license to sell beer and wine of 14% and under alcohol content. The fee is $30.00 plus a surcharge. (Sec. 27.01)

A daily temporary mixed beverage permit for the sale of mixed drinks may be obtained by mixed beverage permittees and certain qualified organizations for $50.00 per day plus a surcharge. (Sec. 30.01)

A private club or private club exempt certificate may obtain a Daily Temporary Private Club Permit for certain special occasions which are sponsored by a qualified organization. The fee is $50.00 plus a surcharge per day and is limited to ten events per year per sponsoring organization. Some examples of “Qualified Organizations” are:

A holder of a wine and beer retailer’s permit, a holder of a mixed beverage permit, a nonprofit historic preservation organization that has been in existence for at least 30 years, a political party or political association supporting a candidate for public office or a proposed amendment to the Texas Constitution or other ballot measure, an organization formed for a specific charitable or civic purpose, a fraternal organization in existence for over five years with a regular membership, or a religious organization.

Proceeds of sale of alcoholic beverages at temporary licenses or permits must be designated to a specific charity, civic organization, fraternal organization or religious organization.

Q. Must I display my license?
A. Yes. Under Section 61.01, each licensee shall display his license at all times in a conspicuous place at the licensed place of business.

Q. Must I display my permit?

A. Yes. Under Section 11.04, all permits shall be displayed in a conspicuous place at all times on the licensed premise.

12. Dry Area

Q. What amount of beer may a person possess in a dry area?

A. An adult may possess beer for his or her personal use in any area. Possession of more than 24-twelve ounce bottles of beer (or an equivalent amount) in a dry area may be prima facie evidence of possession with the intent to sell. (Sec. 101.32(b))

Q. May a carrier transport and deliver alcoholic beverages in a dry area?

A. No. However, a common carrier may deliver to a local, general, or branch distributor’s licensee located in a dry area who has previously stated that he intends to transport it to a licensed place of business in a wet area. The carrier must strictly comply with Section 107.02. (Sec. 107.04)

13. For Additional Information

Any questions regarding this policy should be directed to the Department of Financial Services, Diocese of Beaumont, P. O. Box 3948, Beaumont, Texas 77704. All regulatory questions should be directed to:

Texas Alcoholic Beverage Commission
Region 5
6450 Concord Road
Beaumont, Texas 77708
Phone: (409) 898-3116 / Fax: (409) 898-3155

OFF-PREMISES SALES OF ALCOHOLIC BEVERAGES ARE STRICTLY PROHIBITED. THESE POLICY AND PROCEDURES DO NOT ANTICIPATE OFF-PREMISES SALES.
14. Alcoholic Beverage Related Penalties

1. DWI and Related Offenses

<table>
<thead>
<tr>
<th>Driving While Intoxicated</th>
<th>MISDEMEANOR</th>
<th>FELONY</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1st Conviction</strong></td>
<td></td>
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</tr>
<tr>
<td>Class B Misdemeanor</td>
<td><strong>Not less than 72 Hours</strong></td>
<td><strong>Not less than 2 years</strong></td>
</tr>
<tr>
<td>(Ref. Penal Code 49.04)</td>
<td>180 days maximum</td>
<td>10 years maximum</td>
</tr>
<tr>
<td><strong>2nd Conviction</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Class A Misdemeanor</td>
<td><strong>Not less than 15 days</strong></td>
<td><strong>Not less than 2 years</strong></td>
</tr>
<tr>
<td>(Ref. Penal Code 49.09)</td>
<td>1 year maximum</td>
<td>10 years maximum</td>
</tr>
<tr>
<td><strong>3rd and Subsequent Convictions</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Not less than 10 days in jail with 48 hours served consecutively, or,</strong></td>
<td><strong>Not less than 30 days in jail with 48 hours served consecutively, or,</strong></td>
<td><strong>Not less than 120 days confinement</strong></td>
</tr>
<tr>
<td><strong>in lieu of 48 hours, 160 hours community service</strong></td>
<td><strong>in lieu of 47 hours, 360 hours community service</strong></td>
<td></td>
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<tr>
<td><strong>3rd Degree Felony</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Ref. Penal Code 49.09)</td>
<td><strong>Not less than 2 years</strong></td>
<td><strong>Not less than 2 years</strong></td>
</tr>
<tr>
<td><strong>Intoxication Assault</strong></td>
<td></td>
<td></td>
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<tr>
<td><strong>Not less than 2 years</strong></td>
<td></td>
<td></td>
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<tr>
<td><strong>Intoxication Manslaughter</strong></td>
<td></td>
<td></td>
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<tr>
<td><strong>Not less than 2 years</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>2nd Conviction</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Minimum jail time increased 6 days</strong></td>
<td><strong>Optional fine up to $10,000</strong></td>
<td><strong>Optional fine up to $10,000</strong></td>
</tr>
<tr>
<td><strong>3rd Conviction</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Minimum jail time increased 12 days</strong></td>
<td><strong>Optional fine up to $10,000</strong></td>
<td><strong>Optional fine up to $10,000</strong></td>
</tr>
<tr>
<td><strong>3rd Degree Felony</strong></td>
<td></td>
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</tr>
<tr>
<td>(Ref. Penal Code 49.09)</td>
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<tr>
<td><strong>Intoxication Manslaughter</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Not less than 2 years</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Mandatory Imprisonment

** Minimum Mandatory Confinement as a Condition of Probation

* Mandatory Fine

* Mandatory License Suspension

* Open Container Enhancement
### 2. Non-Motor Vehicle Alcohol Violations

<table>
<thead>
<tr>
<th>OFFENSE</th>
<th>MINIMUM</th>
<th>MAXIMUM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Intoxication</td>
<td>Fine of not less than $25 nor more than $200</td>
<td>Fine not to exceed $500</td>
</tr>
<tr>
<td>Purchase of alcohol by a minor</td>
<td>Fine of not less than $25 nor more than $200 and mandatory attendance at alcohol awareness course or 15 hours community service</td>
<td>Fine of not less than $500 nor more than $1,000</td>
</tr>
<tr>
<td>Possession of alcohol by a minor</td>
<td>Fine of not less than $25 nor more than $200 and mandatory attendance at alcohol awareness course or 15 hours community service</td>
<td>Fine of not less than $250 nor more than $1,000</td>
</tr>
<tr>
<td>Purchase of alcohol for a minor</td>
<td>Fine not less than $25 nor more than $200</td>
<td>Fine not less than $100 nor more than $500</td>
</tr>
<tr>
<td>Sale of alcohol to a minor</td>
<td>Fine of not less than $100 nor more than $500 and/or confinement in jail for not more than 1 year</td>
<td>Fine of not less than $500 nor more than $1,000 and/or confinement in jail for not more than 1 year</td>
</tr>
<tr>
<td>Attempt to purchase alcohol by a minor</td>
<td>Fine of not less than $25 nor more than $200</td>
<td>Fine of not less than $250 nor more than $1,000</td>
</tr>
<tr>
<td>Misrepresentation of age by a minor</td>
<td>Fine of not less than $25 nor more than $200</td>
<td>Fine of not less than $100 nor more than $500</td>
</tr>
<tr>
<td>Consumption by Minor</td>
<td>Fine of no more than $500 and/or attendance at alcohol awareness course, drivers license suspension &amp; 8-12 hours community service.</td>
<td>Fine of not less than $250 nor more than $2,000 and/or confinement in jail for not more than 180 days.</td>
</tr>
</tbody>
</table>
- FELONY –

STATE LAW PRESCRIBES A MAXIMUM PENALTY OF 10 YEARS IMPRISONMENT AND A FINE NOT TO EXCEED $5,000 FOR CARRYING WEAPONS WHERE ALCOHOLIC BEVERAGES ARE SOLD, SERVED OR CONSUMED.

Section 61.11, Alcoholic Beverage Code

Article 46.035 (g), Texas Penal Code

- CRIMEN -

LAS LEYES ESTATUALES DAN UNA PENA MAXIMA DE 10 ANOS DE PRISION Y UNA MULTA DE NO MAS DE $5,000 POR LLEVAR ARMAS DONDE LAS BEBIDAS ALCOHOLICAS SE VENDEN, SE SIRVEN O SE CONSUMEN.

Seccion 61.11, Coligo de Bebidas Alcoholicas Articulo 46.035 (g) Codigo Penal de Texas
“If you have a complaint about the sale or service of alcoholic beverages in this establishment, please contact: Texas Alcoholic Beverage Commission, P. O. Box 13127, Austin, Texas 78711-3127 Or phone (512) 458-2500
EXHIBIT J-c

ALCOHOL BEVERAGE LICENSE

TO: ASSOCIATION OF TEXAS DIOCESAN ATTORNEYS
DATE: 6/5/87

On 6/3/87, the Texas Supreme Court, in No. Cc-5639 (El Chico Corp. v Poole et al.) and C-5798 (Joleemo, Inc. v Evans et al.) said:

“We hold that an alcoholic beverage licensee owes a duty to the general public not to serve alcoholic beverages to a person when the licensee knows or should know the patron is intoxicated. A licensee who violates that duty by serving alcoholic beverages to an intoxicated person is negligent as a matter of law. Whether a licensee breached his duty and whether that breach proximately caused a plaintiff’s injuries are issues of fact for a jury to resolve.”

The slip opinion is available and is 18 pages long. The main case of reliance by the SC is Nixon v Mr. M Property Mang. Co. 690 SW[2] 546 (Tex. 1985) and a plethora of cases and laws from other jurisdictions.

In passing the Court noted:

“The duty, if any, of one who dispenses or serves liquor gratuitously, in absence of a license or permit, is not involved in this appeal.”

And with regard to the new dram shop law (Tex. Alco. Bev. Code Sec. 2.02) passed by the present Legislature, the Court first notes that it does not apply to the cases at bar since they occurred prior to its inception; and secondly it suggests that the new act may be too onerous in its requirements of “proof” than what they have established.

It has come to my attention that many parishes or organizations either “under” a parish (Vincent de Paul) or in a quasi subordinate position to a parish (Knights of Columbus) have gotten liquor licenses for parties, barbecues, soirees, etc.

It would seem that they are covered by the Opinion – or at least it is something that the local parish lawyers should carefully consider before applying for such a license. I do not believe that a licensee will be able to avoid liability upon the theory that it was a pro forma licensee and in truth some other entity was the main party in interest, particularly if some court believes the parish pockets are the “deepest!”
III. Automobile
(includes diocesan owned vehicles, and hired and non-owned vehicles)

A. Coverage: all vehicles titled or leased in the name of a parish/school must be insured through the fleet automobile policy of the Diocese. This policy includes physical damage, auto liability and also protects the Diocese against claims for the use of non-owned and hired vehicles for church related purposes. This policy does not protect personally owned vehicles. Individuals need a personal automobile policy for such vehicles.

To acquire a vehicle, please contact the Department of Financial Services PRIOR to the acquisition.

B. Deductible – All reported losses are subject to a $1,000 deductible.

C. Transportation Policy for Field Trips/Athletic & Academic Events

TRANSPORTATION POLICY

Catholic School Groups

- For trips with groups of 15 or more traveling in town, school buses will be used.
- For trips with groups of 15 or more traveling over 100 miles, a school bus or a charter bus will be used.
- For small groups traveling out of town, the school will rent a vehicle.

All other Groups

- For trips with groups of 15 or more traveling in town, buses are preferred.
- For trips with groups of 15 or more traveling over 100 miles, charter buses should be used.
- For trips with small groups, the locations can use a rental vehicle or volunteer vehicle.

Additional Information

- In order to reduce liability, locations should consider using buses if more than five cars are needed to transport groups regardless of the event being in town or within the diocese.
- All drivers of private or rented cars must be on the diocesan approved driver list.
- Only drivers pre-approved by the Diocese of Beaumont may drive students/children/adults to sponsored events within the diocese.
- Children who require booster seats (less than 5 years old or less than 36 inches in height) are to be driven by their parents or guardians only.
- All vendor contracts for transportation services must be approved through the diocese and insurance certificates must be on file.
Refer to exhibit J-q, p. J-52 for the **Driver Information Sheet**.

D. Risk Control – Fleet Program Minimum Standards.

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**FLEET PROGRAM - MINIMUM STANDARDS**

**PARISH/SCHOOL/ENTITY**

**Goals**

1. Reduction of actual losses
2. Reduction of potential liabilities
3. Control of assets (the fleet)

---

**DRIVERS**

- A written uniform policy shall be in place at each location specifying who may drive the vehicles and under what circumstances. A current list approved operators, including all volunteer drivers, should be maintained at each location. No operator should be permitted to drive who is not included in the location schedule.

- The definition of volunteer includes parents using their own vehicles who may wish to drive other than their own children in conjunction with specific activities or volunteers who may drive vehicles owned or leased by the location.

- The minimum age for a driver is 21 years of age.

- Any vehicle which is provided to an employee, whether owned or leased, shall be restricted to operation by that employee only during normal working hours unless specific permission is obtained from the Vicar General’s office.

- All operators should be licensed as appropriate to the vehicle and photocopies of those licenses along with a copy of the proof of automobile insurance should be retained in the parish or agency files to permit ease of review during a physical audit. This information should be updated annually.

- Motor Vehicle Reports are required for ALL operators (including volunteers) who may drive in the course and scope of activities on behalf of a parish, organization, or subsidiary corporation of the Diocese any vehicle, whether owned, leased or non-owned. These reports should also be retained in the volunteer record files or the employee’s personnel file as appropriate. Once an initial database is collected,
records should be updated every three years unless an accident is reported, in which case MVR’s may be required.

- Within the latest three-year period, two at fault accidents or a single conviction for DWI, DUI will result in suspension of Diocesan driving privileges unless specific written permission is obtained from the Vicar General’s Office.

- ALL operators of owned and leased vehicles, including volunteer operators, must complete an appropriate driver training course every three years. The costs of this course will be borne by the parish or other entity to which the operator is assigned. In the event of a recordable accident involving Diocesan insurance coverage, the driver will be required to complete an immediate Driver Training course at the discretion of the Vicar General.

- All automobile accidents which occur in conjunction with the activities of any Diocesan or Diocesan related entity are to be reported to the Department of Financial Services within 24 hours of occurrence. At that time the reporting location should provide a copy of the driver’s license, MVR record, and proof of driver training to the adjuster.

OWNED & LEASED VEHICLE INSURANCE PROGRAMS

No vehicle is to be enrolled in the Diocesan Self-Insurance program without a copy of the bill of sale and registration being provided. Only those vehicles which are determined to be owned by the Diocese, a parish, school, or other affiliated entity is eligible for coverage in this plan. A request for coverage, signed by the pastor of parish or the director if not a parish, must be submitted to the Department of Financial Services to initiate coverage.

No vehicle is to be included on the Diocesan policy unless the Diocesan Finance Officer approves the lease. Every newly leased vehicle must be reported to the Finance Officer and Vicar General.

NON-OWNED VEHICLES ADDITIONAL COVERAGE REQUIRED

THE DIOCESAN SELF-INSURANCE PROGRAM PROVIDES NO COVERAGE FOR NON-OWNED VEHICLES. NON-OWNED VEHICLES INCLUDE VEHICLES OWNED BY EMPLOYEES OR VOLUNTEERS, LEASED VEHICLES OR SHORT-TERM RENTAL VEHICLES (LESS THAN ONE MONTH) WHETHER FOR AN OUT OF TOWN BUSINESS TRIP OR RENTED FOR A SPECIAL OCCASION OR AS A TEMPORARY REPLACEMENT VEHICLE FOR A DAMAGED UNIT WHILE UNDER REPAIR.
ACCORDINGLY, IT IS MANDATORY THAT ANY INDIVIDUAL RENTING VEHICLES ON A TEMPORARY BASIS (LESS THAN ONE MONTH) FOR USE BY THE DIOCESE, PARISH, SCHOOL, OR OTHER SUBSIDIARY CORPORATION OR LOCATION, ACCEPT BOTH THE LIABILITY AND PHYSICAL DAMAGE COVERAGE (COLLISION AND COMPREHENSIVE) PROVIDED BY THE RENTAL AGENCY. THE INDIVIDUAL EMPLOYEE OR VOLUNTEER SHOULD BE REIMBURSED FOR THIS EXPENSE AS A COST OF DOING BUSINESS. ALTHOUGH THE DAILY COSTS MAY APPEAR HIGH, DRIVERS COULD BE EXPOSED TO CONSIDERABLE FINANCIAL BURDEN IN THE EVENT OF AN ACCIDENT. IN ADDITION TO THE EXPOSURE FROM LOW PERSONAL LIABILITY LIMITS, PHYSICAL DAMAGE REPAIRS TO RENTAL ROUTINELY DEVELOP HIGHER REPAIR COSTS THAN MARKET. FURTHERMORE, THE BURDEN OF INVESTIGATION AND ASSIGNMENT OF LIABILITY IS CONSIDERABLY LESSENED THROUGH THE RENTAL INSURANCE COVERAGE.

CATHOLIC MUTUAL GROUP DOES PROVIDE EXCESS LIABILITY COVERAGE FOR NON-OWNED VEHICLES, BUT ONLY WHILE USED IN FULFILLMENT OF EMPLOYEE OR VOLUNTEER RESPONSIBILITIES. THIS COVERAGE EXTENDS AS WELL TO DIOCESAN SEMINARIANS WHO MAY USE THEIR OWN VEHICLES WHILE ATTENDING SCHOOL OR OTHER TRAINING OUTSIDE THE DIOCESE. HOWEVER, THE OPERATOR’S PERSONAL AUTOMOBILE INSURANCE WILL BE PRIMARY.

FURTHERMORE, EACH PERSON DRIVING A PERSONAL VEHICLE ON DIOCESAN, PARISH, SCHOOL, OR OTHER SUBSIDIARY BUSINESS MUST PROVIDE A COPY OF A VALID INSURANCE CARD AND DRIVER’S LICENSE FOR FILE PURPOSES. MVR’S SHOULD BE RUN ON EACH OF THESE INDIVIDUALS AS WELL AND THE DRIVER TRAINING REQUIREMENT SHOULD BE EXTENDED TO THIS CATEGORY OF OPERATOR.

VANS
Effective July 1, 2003, the use of 10-15 passenger vans is prohibited Texas law states that no students shall be transported on a regularly scheduled route in any vehicle holding more than 9 passengers unless that vehicle is a school bus. It is Diocesan policy that transportation to and from school on regularly scheduled routes must be accomplished by use of buses whether owned or leased, as required by law. Under no circumstances is a parish, school, or other subsidiary organization to lease a 10-15 passenger van for the purpose of transporting persons if an owned van is disabled. Nor is any school to rent such a van specifically for purposes of transporting students to a sporting event or other outing. If volunteer drivers are used to transport students, they may do so only in private passenger vehicles which are 9 passenger or fewer. Otherwise, only owned vehicles, subject to the maintenance guidelines contained herein
and driven by assigned operators or a commercial bus service are to be used for this purpose.

FOREIGN TRAVEL (OTHER THAN MEXICO)
There is no International Liability or Physical Damage coverage under the self-insured program beyond Puerto Rico and Canada. However, the Catholic Mutual Special Multi Peril program does afford the Diocesan religious and lay employees $1,000,000 of Liability coverage for international exposures to owned or leased vehicles, subject to a deductible of $25,000 or the local insurance requirement whichever is greater. Certain specific countries are proscribed under this coverage, so before traveling individuals should contact the Department of Financial Services.

Rental companies set strict limitations on the geographic area in which their vehicles may be operated. Failing to comply with those guidelines may void the rental contract and any insurance purchased from the rental company.

MEXICO
Mexico imposes special conditions on drivers from the U.S. including the purchase of insurance licensed in Mexico and written permission from the owner of the vehicle for operation in Mexico. Failure to provide correct documentation may result in imprisonment and/or confiscation of the vehicle. Diocesan vehicles are not to be driven into Mexico without contacting the Diocesan Finance Officer to confirm arrangements for special coverage and to verify the physical condition of the vehicle(s). Specific written permission from the Vicar General’s Office is required for each owned vehicle to be driven into Mexico.

VEHICLE MAINTENANCE PROGRAM REQUIREMENTS
- All owned vehicles are to be scheduled for regular maintenance and maintenance logs should be kept in the glove compartment of each unit.

- Maintenance on all owned vehicles should conform to the manufacturer’s recommendations.

- Vehicles under warranty should be serviced in accordance with the requirements of the warranty. Service on older vehicles should reflect conformity with manufacturer’s guidelines for vehicles no longer under warranty.

- Maintenance on all leased vehicles should be accomplished in accordance with the rental company service requirements.

E. Claims:
If you are involved in an automobile accident, advise your supervisor immediately. Pertinent facts need to be obtained as well as names and addresses of all witnesses. An authorized person at the parish/school/entity will complete and fax an Incident Report (Exhibit J-o) to the Department of Financial Services.
Most carriers require 2 or 3 estimates to determine the amount of damage to a vehicle. In the event of extensive damage, or a total loss, a qualified appraiser may be necessary. If a third party has caused injury or damage, subrogation assistance will be available.

IV. Workers’ Compensation  
(includes payrolls of all Diocesan locations - church professional and support staffs, and housekeepers)

A. Worker’s compensation is designed to respond to work related injuries. All employees, priests, and religious are covered. Employees are automatically covered when hired. This policy pays for medical costs for work related injuries. If the injury is serious enough to prevent the employee from working, reduced salary benefits are provided. Additionally, specific benefits according to state compensation statutes are payable to employees who sustain permanent or partial disability, such as the loss of a limb or loss of an eye. There is also a maximum $6,000 burial allowance in the event of a work-related fatality.

The cost of this coverage is based on the annual payroll and the type of work performed. At the end of each policy term, an audit is conducted to determine the actual salaries during the year and additional charges and refunds are then addressed.

B. Accidents: employees should be instructed to notify the parish/school/entity immediately in the event they become injured on the job to enable the parish/school/entity to report the accident. The parish/school/entity should then complete Exhibit J-o and Exhibit J-p. These completed exhibits should be faxed to the Department of Financial Services. The parish/school/entity should contact CorVel Claim Service at 1-800-906-4461 after completing Exhibit J-p so that the Employer’s First Report of Injury will be completed according to state guidelines.

C. Employer’s First Report of Injury: it is extremely important that any work-related injury be reported immediately. Late reports are subject to penalty fines by the State of Texas. If the injured worker needs to be on injury leave, wage compensation starts on the seventh day after the accident date. Wage payment should cease while an injured employee is on injury leave. Otherwise, this would result in a duplicate payment to the employee. Notify the Department of Financial Services the day an injured employee returns to work from injury leave. Please see Exhibit J-p.

V. Certificate of Insurance

A certificate of insurance is required from service providers, third parties such as:
- Renters of hall, auditorium, and gymnasium (parishioner & non parishioner)
- Rides and amusement companies
- Contractors
- Hired vans or buses
- Caterers, food service
The Bishop, Diocese of Beaumont, and the individual parish/school/entity must be named on the certificate of insurance as “additional named insured”. The certificate should be mailed to the Department of Financial Services. Please see Exhibit J-g (Certificate of Insurance).

A Service Provider Agreement (Exhibit J-f) has been designed to facilitate this process. If the Service Provider agreement is used when hiring services, the vendor will know in advance precisely what is required to do business with the Diocese of Beaumont, its parishes/schools/entities. It contains an indemnity agreement that must be signed by the third party.

VI. Special Events - Sponsored

For events open to the public, a sponsored special events insurance policy must be obtained. Special events such as carnivals, bazaars, rodeos, auctions, marathons, trips out of state, etc. which are open to the public and advertised to the public rather than merely parish announcements and bulletins must purchase “Sponsored Special Events” coverage. Please notify the Department of Financial Services at least one month prior to the special event to obtain coverage. (Please see Exhibit J-m).

VII. Special Events – Non-Sponsored

When working with a non-parish/school/entity sponsored or affiliated group, a certificate of insurance documenting general liability coverage in the amount of $1,000,000 per occurrence is required. This certificate of insurance should name the Bishop, Diocese of Beaumont, and individual parish/school/entity on the certificate as additional insured. It is not adequate to obtain a certificate of insurance that names the parish/school/entity as “certificate holder”. An example of a Certificate of Insurance can be found on Exhibit J-g. It is also required that the facility user signs a License Agreement (Exhibit J-d).

WHAT IS NON-SPONSORED SPECIAL EVENTS COVERAGE?

Non-Sponsored Special Events Coverage is a mechanism, which allows the diocese to purchase liability coverage for an individual or organization using parish/school/entity facilities for a non-parish/school/entity sponsored event. For a cost of $100 per event, $1,000,000 in liability coverage is provided to a non-parish sponsored facility user (licensee).
WHEN SHOULD NON-SPONSORED SPECIAL EVENTS COVERAGE BE UTILIZED?

Non-Sponsored Special Events Coverage can be used when a parish/school/entity is allowing an individual or organization to use its facilities for a non-parish/school/entity sponsored activity. When determining whether or not an activity is parish/school/entity sponsored, the following questions are helpful.

1. Does the parish/school/entity have full control or final decision making authority over the function?
2. Do fees associated with the function flow through the parish/school/entity account?
3. If applicable, is the function open to all parish/school/entity members?
4. Is the purpose of the function to facilitate learning, raise funds for the parish/school/entity or to provide a social service on behalf of the parish/school/entity?
5. Is the organizer or leader of the function a parish/school/entity employee or volunteer?

Generally, if the answer to any of the above questions is “no”, the activity is not parish/school/entity sponsored meaning that the facility user needs to provide insurance which includes the diocese and the parish/school/entity as additional insured.

When it is determined that an activity is non-parish/school/entity sponsored, there are two options.

**OPTION I**
The License Agreement (Exhibit J-d) can be completed by the organization using parish/school/entity facilities. The individual or organization is required to provide $1,000,000 in liability coverage, which must name your parish/school/entity and the diocese as additional insured on the policy provided by the individual or organization.

**OR:**

**OPTION II**
Non-Sponsored Special Events coverage (Exhibit J-n) can be purchased through the Department of Financial Services office which will cover the individual or organization holding the activity, the parish/school/entity, and the diocese.

Please note: Both above options require completion of a License Agreement (Exhibit J-d) and Alcoholic Beverage License from the State of Texas (if applicable).

IF THE SALE OR SERVING OF ALCOHOLIC BEVERAGES AT A NON-SPONSORED SPECIAL EVENT IS ANTICIPATED, THE STATE OF TEXAS REQUIRES A TEMPORARY LICENSE FROM THE STATE. THE LICENSE MUST BE PUBLICLY DISPLAYED. THIS INCLUDES NON-SPONSORED SPECIAL
EVENTS WHERE ANY ENTRY FEE IS CHARGED AND DRINKS ARE INCLUDED IN THAT CHARGE.

WHO IS ELIGIBLE FOR NON-SPONSORED SPECIAL EVENT COVERAGE?

Non-Sponsored Special Events coverage is designed for dioceses and parish/school/entities and can be provided to individuals and/or organizations (either profit or non-profit). Many individuals need this coverage for events such as private wedding receptions or family reunions. Non-profit organizations such as a charity organization may need the coverage for a pancake breakfast. A for-profit organization such as a local business may need the coverage for an employee Christmas party held on parish/school/entity facilities.

WHAT IS COVERED BY NON-SPONSORED SPECIAL EVENTS COVERAGE?

Below is a brief explanation of what is covered by Non-Sponsored Special Events Coverage along with some items that are excluded. Please note that the actual coverage form must be examined for an exhaustive explanation of what is covered and excluded.

- Most non-sponsored parish/school/entity activities are covered by Non-Sponsored Special Events Coverage. Common examples are wedding receptions, family reunions, awards banquets, and fund raisers.
- $1,000,000 in liability coverage for bodily injury and property damage is provided for the non-sponsored special event user, parish/school/entity, and diocese. Please note that the $1,000,000 limit is shared by the covered parties and is “per event” coverage.
- Liquor liability coverage is provided.
- Some types of events are not covered.
  - Any event lasting longer than 72 hours
  - Fireworks
  - Events involving more than 1000 people
  - Events where admission is charged unless all proceeds go to charity
  - Events involving amusement devices or trampolines
  - Carnivals
  - Any event organized or run by a professional promoter
  - Sporting events including camps and tournaments
  - Events involving pool or lake activities
  - Events involving recreational vehicles

HOW DO I COMPLETE AND PROCESS THE NON-SPONSORED SPECIAL EVENTS APPLICATION FORM?
The application form (Exhibit J-n) should be completed in full and must include the following information:

1. **Name of Parish/School/Entity** – Please include the name and address of the parish/school/entity facility where the event will be held.
2. **Licensee Information (additional insured)** – Please include the name of the individual(s) or organization holding the non sponsored event that is leasing the facility.
3. **Licensee (additional insured) Contact Person** – Please indicate the name, address, and telephone number of the person primarily responsible for the activity.
4. **Type of Activity** – Please provide a brief description of the activity including the date, time, approximate number of participants, whether or not food and/or liquor is being served.
5. **Processing the Completed Application** – One copy of the application and the signed and dated License Agreement (Exhibit J-d), should be given to the licensee, a set of copies retained for your records, and a third set faxed to the Department of Financial Services (409) 838-4511. THE ORIGINAL APPLICATION, CHECK FOR $100 (PAYABLE TO THE DIOCESE OF BEAUMONT) AND LICENSE AGREEMENT MUST BE THEN BE FORWARDED TO THE DEPARTMENT OF FINANCIAL SERVICES AT LEAST 30 BUSINESS DAYS PRIOR TO AN EVENT.

Any questions regarding the completion or processing of the application should be directed to the Department of Financial Services.

**ARE THERE RISK MANAGEMENT GUIDELINES TO ASSIST MY PARISH IN ALLOWING OUTSIDE USE OF ITS FACILITIES?**

Risk Management Guidelines are available to assist your parish in allowing outside organizations to use your facilities. Information includes, but is not limited to, liquor liability control, security, and food handling. Please contact Catholic Mutual’s Risk Management Department at (409) 924-4337 or (800) 228-6108 for further information.
STATE OF TEXAS * *
COUNTY OF _____________________ *

LICENSE AGREEMENT

This Agreement is made this _________________day of _________________, 200__, by and between Most Reverend Curtis J. Guillory, Bishop of Beaumont and his successors in office, The Catholic Diocese of Beaumont and the involved parish/school/entity, which is:

_________________________________________Parish/School/Entity ("Licensor"),

and ___________________________________________ [name] ("Licensee").

RECITALS

1. Licensor is the owner of the following described real property (the "Property"):

__________________________________________________________________.

2. Licensee desires to exercise certain rights and privileges upon the Property.

NOW, THEREFORE, it is agreed as follows:

License

1. Licensee shall have the right to:

__________________________________________________________________

__________________________________________________________________

__________________________________________________________________

__________________________________________________________________

__________________________________________________________________

___________________________________________________________ on the Property.
Consideration
2. In consideration for this license, Licensee shall pay to Licensor the sum of $ ____________________________.

Nonassignable
3. This license is personal to the Licensee. It is not assignable, and any attempt to assign this license will terminate the license.

Terminable at Will
4. This agreement is terminable by either party at will by the giving of actual notice to the other party.

Indemnity
5. TO THE FULLEST EXTENT PERMITTED BY LAW, THE LICENSEE SHALL DEFEND, INDEMNIFY AND HOLD HARMLESS THE LICENSOR, THEIR SUCCESSORS, ASSIGNS OFFICERS, AGENTS AND EMPLOYEES, FOREVER, FROM AND AGAINST CLAIMS, DAMAGES, LOSSES AND EXPENSES, INCLUDING ATTORNEYS FEES AND EXPERT FEES ARISING OUT OF OR RESULTING FROM LICENSEE’S EXERCISE OF THE LICENSE UNDER THIS AGREEMENT AND ATTRIBUTABLE TO BODILY INJURY, PERSONAL INJURY, PROPERTY DAMAGE AND ECONOMIC LOSS CAUSED BY THE NEGLIGENT ACTS OR OMISSIONS OF LICENSEE, ITS AGENTS, EMPLOYEES OR ANYONE DIRECTLY OR INDIRECTLY AFFILIATED WITH LICENSEE OR ANYONE WHOSE ACTS FOR WHICH LICENSEE MAY
BE LIABLE, IF SUCH CLAIM, DAMAGE, LOSS OR EXPENSE IS CAUSED IN WHOLE OR IN PART BY LICENSEE ITS AGENTS, EMPLOYEES OR ANYONE DIRECTLY OR INDIRECTLY AFFILIATED WITH LICENSEE OR ANYONE WHOSE ACTS FOR WHICH LICENSEE MAY BE LIABLE.

LICENSEE IS NOT RESPONSIBLE TO DEFEND, INDEMNIFY AND HOLD HARMLESS FROM AND AGAINST CLAIMS, DAMAGES, LOSSES AND EXPENSES ENUMERATED ABOVE THAT ARE SOLELY CAUSED BY THE LICENSOR.

LICENSEE:

_______________________________________________ [signature]

_______________________________________________ [print name]

_______________________________________________ [print title]

LICENSOR:

______________________________________________________ [signature]

______________________________________________________ [print name]

______________________________________________________ [print title]

* * * * *
LICENSE AGREEMENT INSTRUCTIONS

1. The parish school or other entity should fill in who they are. (i.e. St. Mary’s Catholic Parish Port Arthur or St. Anne’s School or Holy Family Retreat Center).

2. Under RECITALS the church entity should fill in as much information about the property as possible and include the physical address at a minimum. For example: St. James Catholic Church including all real property and improvements located at 3617 Gulfway Drive, Port Arthur, Texas 77642.

3. Under License the church entity should use the blanks to state as specifically as possible what the licensee is allowed to do. If the entity needs more room then they should write “See Attached” in the blanks and attach a typed out narrative on the license. For example: Licensee may use the parish hall for a retirement party of parishioner named John Doe and his guests from 6:00 P.M. to 10:00 P.M. Licensee is responsible for all setting up, taking down and clean up. NO ALCOHOLIC BEVERAGES ARE ALLOWED.

4. Obviously the Consideration is the rent or lump sum to be paid.

5. The Indemnity shall not be altered by the either party.

6. As to the signature lines the licensee himself should sign and print his name. If the Licensee is a company to group then the president or other authorized agent should sign it.

7. The pastor/principal/director should sign under Licensor.

LICENSE AGREEMENT GUIDELINES

The License Agreement must be used when non-parish/school/entity sponsored or affiliated groups use parish/school/entity facilities on a short-term basis such as one day or a week. The following groups are examples of non-parish/school/entity sponsored or affiliated groups that should sign the License Agreement.

1. Girl Scouts, Knights of Columbus, American Legion or other similar organizations that use parish/school/entity facilities for meetings or fundraisers.
2. AAU sport teams or non-parish/school/entity sponsored sport classes/clinics.
3. Parishioner and non-parishioner families that rent or use parish/school/entity facilities for wedding receptions, family reunions, anniversary parties or other similar activities. Please note that funeral luncheons are parish sponsored events if hosted by the parish.
4. Any other organization, municipality or county organization that uses parish/school/entity facilities for a meeting or function that is non-parish/school/entity sponsored.

The License Agreement requires the facility user to provide the parish with a certificate of insurance documenting general liability coverage in the amount of $1,000,000 per occurrence. This certificate of insurance must name your parish/school/entity and the diocese as an additional insured. It is not adequate to obtain a certificate of insurance, which names the parish/school/entity only as a “certificate holder.”

It is often asked what criteria an organization must meet to be parish/school/entity sponsored or affiliated. In the event of an insurance claim involving a potential non-parish/school/entity sponsored activity, the following questions would be asked to further determine if a group was parish/school/entity sponsored and eligible for insurance coverage:

1. Does the parish/school/entity have full control or final decision making authority over the function?
2. Do any costs or fees associated with the function flow through the parish/school/entity account?
3. If applicable, is the function or group open to all parish/school/entity members?
4. Is the purpose of the function or group to facilitate learning, raise funds for the parish/school/entity provide a social service on behalf of the parish/school/entity?
5. Is the organizer or leader of the group a parish/school/entity volunteer or employee?

Generally, if the answer is “no” to any of these questions, the activity is not parish/school/entity sponsored, meaning that the facility user needs to provide:

1. LICENSE AGREEMENT (Exhibit J-d)
2. CERTIFICATE OF LIABILITY INSURANCE (Exhibit J-g)
EXHIBIT J-e

STATE OF TEXAS  HOLD HARMLESS AGREEMENT  FOR USING DIOCESAN PROPERTY
COUNTY OF JEFFERSON

In consideration of permission to use diocesan property described as, ___________________________ (describe property to be used), the releasor for himself, his heirs, executor and assignees, hereby releases, acquits, and forever discharges, and furthermore agree to defend, indemnify, and hold harmless The Most Reverend Curtis J. Guillory, Bishop of the Diocese of Beaumont and his successors in office, (name of parish/school/entity) ____________________________________, and it's members, officers, agents, servants, employees, volunteers, school boards, parish boards, successors, insurers and any other related parish or diocesan organization (herein after called parties released) and (event organizer) ________________________________ from and against any and all debts, demands, claims, losses, costs, expenses, and causes of action, including attorney's fees and court costs, on account of bodily injuries, death, or damage to persons or property arising out of, incident to, or in connection with the use of the described property by releasor, releasor's agents, invitees, employees, members, and successors even though such losses, injuries, causes or are in whole or in part the result of the fault, negligence or gross negligence of the parties released.

Further releasor understands, after reading the above paragraph, that the sole and absolute responsibility for any bodily injuries, death, or damage to persons or property that may be suffered will be with releasor, and no recourse exists against the parties released; releasor also understands and agrees to defend, indemnify and hold harmless the parties released, their agents and successors, and further when requested does hereby agree to obtain an insurance policy in favor of the parties released for any bodily injuries, personal injuries or property damages which arise out of, incident to, or in the connection with the use of the described property with a carrier and with limits acceptable to the Diocese, the Parish, or any diocesan recognized entity with authority to extend permission to use the described property.

This agreement is meant to be as broad and comprehensive as is legally allowed under Texas law, and should any provision be rendered null and void that provision and only that provision will be eliminated.

Executed this _______________ day of ________________, 20______.

__________________________________  Releasor
## INDEMNITY

Contractor hereby agrees to and shall indemnify and hold harmless, the Diocese of Beaumont, Most Reverend Curtis J. Guillory, Bishop of Beaumont, his successors in office and assigns forever, and the above parish or school, its officers, agents and employees from and against any and all claims, losses, damages, causes of actions, suits and/or liability of every kind for injury to and/or death of any person and/or damage to any property arising out of or in connection with the work performed under this contract, purchase order or any other amendment and/or addendum to this contract. Contractor’s duty to defend and indemnify shall include all expenses incurred as a result of any claim, loss or lawsuit. Contractor’s duty to defend and indemnify the Diocese of Beaumont shall be only to the extent caused by any negligent act or omission of contractor or contractor’s officers, directors, partners, employees or consultants.

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### PARISH/SCHOOL/ENTITY

<table>
<thead>
<tr>
<th>P.O. Date</th>
<th>Placed By</th>
<th>Date Expected</th>
<th>Ship Via</th>
<th>F.O.B.</th>
<th>TERMS</th>
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<tr>
<th>QUANTITY</th>
<th>DESCRIPTION</th>
<th>UNIT PRICE</th>
<th>TOTAL</th>
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- Shipping & Handling
- Subtotal
- Sales Tax
- EXEMPT

### TOTAL DUE

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**ACCEPTED (Authorized Signature of Contractor/Service Provider)**

**ACCEPTED (Authorized Signature of Pastor/Principal/Director)**

3/24/2010
2. CONTRACTOR SHALL NOT commence work until he has obtained all the insurance required hereunder and certificates of such insurance have been filed and approved. Approval of the insurance by the Diocese of Beaumont shall not relieve or decrease the liability of the contractor. Insurance carriers must be licensed to do business in Texas and must have minimum Best rating of A and category size of VIII. The contractor shall provide and maintain, until the work covered is completed and accepted by the Diocese of Beaumont, the minimum insurance coverage as follows:

<table>
<thead>
<tr>
<th>Type of Coverage</th>
<th>Limits of Liability</th>
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<tbody>
<tr>
<td>1. Worker's compensation</td>
<td>Statutory</td>
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<tr>
<td>Employer's liability</td>
<td>$500,000 / $500,000/ $500,000</td>
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<tr>
<td>2. Commercial general liability</td>
<td></td>
</tr>
<tr>
<td>A. General aggregate</td>
<td>$2,000,000</td>
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<tr>
<td>B. Products / completed operations</td>
<td>$1,000,000</td>
</tr>
<tr>
<td>C. Personal injury and advertising</td>
<td>$1,000,000</td>
</tr>
<tr>
<td>D. Each occurrence</td>
<td>$1,000,000</td>
</tr>
<tr>
<td>3. Comprehensive automobile liability</td>
<td>$ 500,000 (Combined Single Limit)</td>
</tr>
<tr>
<td>4. Owners and contractors protective policy shall be provided where new construction or extensive remodeling is involved with the named insured as the Diocese of Beaumont, Most Reverend Curtis J. Guillory, Bishop of Beaumont, and the parish or school:</td>
<td></td>
</tr>
<tr>
<td>A. Each occurrence</td>
<td>$1,000,000</td>
</tr>
<tr>
<td>B. Aggregate</td>
<td>$2,000,000</td>
</tr>
<tr>
<td>5. Builders risk shall be provided where new construction or extensive remodeling is involved naming the Diocese of Beaumont, Most Reverend Curtis J. Guillory, Bishop of Beaumont and the parish or school as insured and state coverage for the described construction project for a limit of liability of at least the construction cost or consideration described in the construction contract.</td>
<td></td>
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<tr>
<td>6. Additional insured endorsement, waiver of subrogation, and certificate of insurance:</td>
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<tr>
<td>A. Regarding above items 2 and 3, contractor is required to furnish additional insured endorsement for the Diocese of Beaumont, Most Reverend Curtis J. Guillory, Bishop of Beaumont, parish and/or school.</td>
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</tr>
<tr>
<td>B. Regarding above items 1, 2 and 3, contractor is required to furnish waivers of subrogation for the Diocese of Beaumont, Most Reverend Curtis J. Guillory, Bishop of Beaumont, parish and/or school.</td>
<td></td>
</tr>
<tr>
<td>C. Regarding above items 1, 2 and 3, contractor is obligated to have insurers furnish certificates of insurance naming the Diocese of Beaumont, certificate holder, and separate certificates of insurance naming the involved parish and/or school.</td>
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</tbody>
</table>

** Contractor shall maintain such insurance in force during the life of the contract, and no modification or change of insurance provision shall be made without ten (10) days written advance notice to the Diocese of Beaumont.
**Certificate of Liability Insurance**

**Producer:**
J. S. Edwards & Sherlock
Insurance Agency, LLP
P. O. 22237
Beaumont, TX 77720

**Insured:**
ABC Service Company
123 Main St
Beaumont, TX 77701

**Certificate Holder:**
Diocese of Beaumont
PO Box 3948
Beaumont, TX 77704

**Date:** 01/11/99

---

**Coversages**

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. Aggregate limits shown may have been reduced by paid claims.

<table>
<thead>
<tr>
<th>INSURER</th>
<th>NAME</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. U.</td>
<td>Name it Casualty Company</td>
</tr>
</tbody>
</table>

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**General Liability**

- **Claims Made**
  - Each Occurrence: $1,000,000
  - Fire Damage (Any one fire): $500,000
  - Medical Expense (Any one person): $15,000
  - Personal & Advertising Injury: $1,000,000
  - General Aggregate: $12,000,000
  - Each Occurrence: $2,000,000

**Automobile Liability**

- **Any Auto**
  - Combined Single Limit (Per Accident): $500,000
  - Bodily Injury (Per Person): $
  - Property Damage (Per Accident): $

**Garage Liability**

- **Any Auto**
  - Auto Only - EA Accident: $
  - Other Than Auto Only - AGG: $

**Excess Liability**

- **Occur**
  - Each Occurrence: $1
  - Aggregate: $
  - Deductible Retention: $

**Workers Compensation and Employers' Liability**

- **Each Accident**
  - $500,000
- **Each Disease - EA Employer**
  - $500,000

**Workers Compensation and Employers' Liability**

- **Each Accident**
  - $500,000
- **Each Disease - Policy Limit**
  - $500,000

---

**Description of Operations/Locations/Vehicles/Exclusions**

The Diocese of Beaumont, The Most Reverend Bishop Curtis J. Guillory, Bishop of Diocese of Beaumont and (parish or school) are named as additional insured on General and Auto Liability and waiver of subrogation is added on the Workers Comp.

**Cancellation**

Should any of the above described policies be cancelled before the expiration date thereof, the issuing insurer will endeavor to mail a written notice to the certificate holder named to the left, but failure to do so shall impose no obligation or liability of any kind upon the insurer, its agents or representatives.

**Authorized Representative:**

[Signature]

---

**ACORD 25-S (7/97)**

3/24/2010
EXHIBIT J-h

YOUTH REGISTRATION, CONSENT, LIABILITY WAIVER

Parish/School: Diocese of Beaumont

PLEASE PRINT OR TYPE

<table>
<thead>
<tr>
<th>NAME</th>
<th>SEX: Male</th>
<th>Female</th>
</tr>
</thead>
<tbody>
<tr>
<td>Last</td>
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<tr>
<td>Middle</td>
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</tbody>
</table>

ADDRESS

<table>
<thead>
<tr>
<th>P.O. Box or Street Name</th>
<th>City</th>
<th>State</th>
<th>Zip</th>
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</table>

PHONE

<table>
<thead>
<tr>
<th>Business Address</th>
<th>Business Phone/Page/Cell, etc.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

Mother

Father

LIST TWO NEIGHBORS OR RELATIVES WHO WILL ASSUME TEMPORARY CARE OF YOUR CHILD IF YOU CANNOT BE REACHED.

<table>
<thead>
<tr>
<th>Name</th>
<th>Address</th>
<th>Tel</th>
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</table>

Note any health conditions such as heart disease, diabetes, eye or ear problems, epilepsy, severe allergies, chronic ailments, etc.

Explanation:

____________________________________________________________________________________________________

____________________________________________________________________________________________________

RELIGION ___________________________ CHURCH YOU ATTEND ___________________________

GRADE (Fall 20__) _______ AGE _______ DATE OF BIRTH _______ PLACE OF BIRTH _______

I/WE THE PARENT(S) GUARDIAN(S) OF THE ABOVE NAMED INDIVIDUAL HEREBY GIVE MY/OUR CONSENT AND APPROVAL FOR HIS/HER PARTICIPATION IN ANY AND ALL ACTIVITIES SPONSORED BY THE DIOCESE OF BEAUMONT, MOST REVEREND CURTIS J. GUILLORY, BISHOP OF DIOCESE OF BEAUMONT, AND/OR THIS PARISH AND/OR THIS SCHOOL, AND ANY AND ALL ORGANIZERS OR SPONSORS, INCLUDING PARTICIPATION IN ATHLETIC EVENTS. I/WE ASSUME ALL RISKS AND HAZARDS INCIDENT TO THE CONDUCT OF SUCH ACTIVITIES, INCLUDING ANY AND ALL TRANSPORTATION, AND FOR AND IN CONSIDERATION OF THE EDUCATIONAL INSTRUCTION HE/SHE WILL RECEIVE IN CONNECTION THEREWITH, I/WE HEREBY AGREE TO RELEASE, ABSOLVE, INDEMNIFY AND HOLD HARMLESS, AND DO BY THIS INSTRUMENT RELEASE, ABSOLVE, INDEMNIFY AND HOLD HARMLESS THE DIOCESE OF BEAUMONT, MOST REVEREND CURTIS J. GUILLORY, BISHOP OF DIOCESE OF BEAUMONT, AND/OR THIS PARISH AND/OR THIS SCHOOL, AND ANY AND ALL ORGANIZERS OR SPONSORS, OF ANY AND ALL LIABILITY FOR AN INJURY TO MY/OUR AFORESAID YOUTH, AND I/WE WAIVE ALL CLAIMS OF ANY KIND AGAINST ANY OR ALL OF THE ORGANIZATIONS OR PERSONS HEREINABOVE ENUMERATED, INCLUDING ANY AND ALL CLAIMS AGAINST ANY PERSONS TRANSPORTING MY/OUR CHILD TO OR FROM ANY SUCH ACTIVITIES HEREINABOVE NAMED. I WE AUTHORIZE THE PARISH AND/OR SCHOOL AND ANY AND ALL ORGANIZERS OR SPONSORS TO PERFORM A PRE-BOARDING SEARCH OF OUR SON'S/DAUGHTER'S LUGGAGE AND/OR BACKPACK AND/OR PURSE FOR ILLEGAL SUBSTANCES OR ANY ITEM WHICH MAY ENDANGER THE HEALTH OR SAFETY OF THE ORGANIZATION, ITS PARTICIPANTS OR PERSONNEL. I WE AUTHORIZE THE PARISH AND/OR SCHOOL AND ANY AND ALL ORGANIZERS OR SPONSORS TO PERFORM A SEARCH UPON OUR SON/DAUGHTER IF HE/SHE IS SUSPECTED TO BE IN POSSESSION OF ILLEGAL SUBSTANCES OR ANY ITEM WHICH MAY ENDANGER THE HEALTH OR SAFETY OF THE ORGANIZATION, ITS PARTICIPANTS, OR PERSONNEL.

Date ____________________________ Father’s Signature ____________________________

Mother’s Signature ____________________________

MUST BE SIGNED BY PARENTS OR GUARDIANS

REVERSE SIDE OF FORM MUST BE COMPLETED

I give permission for my son/daughter to attend and participate in events sponsored by this particular parish and/or this school and/or Diocese of Beaumont.
TO: Any Physician, Hospital or Authorized Health Care Provider

FROM: The Parent(s) or Guardian(s) of _____________________________________________________

RE: Emergency Health/Medical Services

This is to verify that, in the event of my unavailability, a staff member of the Diocese of Beaumont Office, one of its parishes or schools, or an adult advisor of _______________________________ is authorized to order emergency medical care for my child named above, and is also authorized to execute any permission slips or other authorization required in connection with such care.

*******************************************************************************

Please fill in ALL blanks below. If the answer is none or does not apply, write none or N/A in that blank. Every line needs a response.

*******************************************************************************  Parent(s) or Guardian(s) Signatures       Date Signed

Insurance Company: _____________________________________________________________

Policy Carrier (Name Employer or Individual): _________________________________

Policy Number: __________________________________________________________

Known Allergies: _______________________________________________________________________

Prescription/Non-Prescription Drugs Currently Being Taken: ________________________________

Date of Last Tetanus Booster: _________________________________________________________

Emergency Contacts

Name _____________________________ Phone(_____)________________________

Name _____________________________ Phone(_____)________________________

A PHOTOCOPY OF BOTH SIDES OF MAJOR MEDICAL INSURANCE ID CARD MUST BE ATTACHED.
EXHIBITH J-h (Spanish)

Forma de inscripción en la cual los padres/tutores delegan la responsabilidad de su hijo(a)

<table>
<thead>
<tr>
<th>Parroquia</th>
<th>/ Escuela</th>
<th>Apellido</th>
</tr>
</thead>
<tbody>
<tr>
<td>Diócesis de Beaumont</td>
<td></td>
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</tr>
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</table>

**UTILIZE LETRA DE IMPRENTA**

<table>
<thead>
<tr>
<th>NOMBRE</th>
<th>SEXO</th>
</tr>
</thead>
<tbody>
<tr>
<td>Apellido</td>
<td>Nombre</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Dirección</th>
<th>Tel:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Calle o P.O. Box.</td>
<td>Ciudad</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Nombre</th>
<th>Dirección de Trabajo</th>
<th>Teléfonos, trabajo, Celular, etc.</th>
</tr>
</thead>
</table>

Padre______________________________________________________________________________________________

Madre______________________________________________________________________________________________

Proporcione el nombre de dos familiares o vecinos quienes pueden ser responsables de su hijo(a) en caso de que no se pueda comunicar con ustedes.

<table>
<thead>
<tr>
<th>NOMBRE</th>
<th>NOMBRE</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Dirección</th>
<th>TEL</th>
<th>Dirección</th>
<th>TEL</th>
</tr>
</thead>
</table>

Problemas de Salud: enfermedades del corazón, epilepsia, diabetes, oídos, ojos, alergias coronitas:

Explique: ______________________________________________________________________________________________
______________________________________________________________________________________________________

<table>
<thead>
<tr>
<th>RELIGION</th>
<th>Parroquia a la que pertenece</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Año escolara (otoño 20__</th>
<th>EDAD</th>
<th>FECHA Y LUGAR DE NACIMIENTO</th>
</tr>
</thead>
</table>

NOSOTROS LOS PADRES (PADRE, MADRE O TUTOR) DEL NIÑO(A)/JOVEN, DEL NOMBRE MENCIONADO ARRIBA, POR ESTE CONDUCTO DOY/DAMOS CONSENTIMIENTO Y APROBACION DE QUE PARTICIPE EN UNA O TODAS LAS ACTIVIDADES PATROCINADAS POR LA DIOCESIS DE BEAUMONT, LAS PARROQUIAS O ESCUELAS DE LA MISMA DIOCESIS, ESTO INCLUYE LA PARTICIPACION EN EVENTOS ATLETICOS, YO/NOSOTROS ASUMIMOS TODOS LOS RIESGOS Y PELIGROS QUE CONLLEVAN DICHOS EVENTOS, INCLUYENDO TRANSPORTACION, Y TODO METODO DE EDUCACION QUE RECIBA EN DICHO EVENTOS, YO/NOSOTROS DESLINDAMOS, ABSOLVEMOS Y EXENTAMOS DE TODA RESPONSABILIDAD A LA DIOCESIS DE BEAUMONT, AL OBISPO CURTIS J. GILLORY, OBISPO DE LA DIOCESIS DE BEAUMONT, LAS PARROQUIAS O ESCUELAS, Y DIFERENTES ORGANIZACIONES Y PATROCINADORES DE CUALQUIER INDEMNIZACION O PERDIDA, DE CUALQUIER DAÑO O HERIDA QUE SUFRA EL NIÑO/JOVEN, YO/NOSOTROS REUNUNCIAMOS A TODO TIPO DE RECLAMACIONES DE CUALQUIER INDOLE, ESTO INCLUYE A CUALQUIER ORGANISMO O PERSONA INCLUSO AQUELLAS QUE PROPORCIONE TRANSPORTE DE REGRESO DE LAS ACTIVIDADES ANTES MENCIONADAS. YO/NOSOTROS DAMOS AUTORIZACION PARA QUE ANTES-DE ABORDAR, PARA ASISTIR A CUALQUIER EVENTO, EL EQUIPAJE DE NUESTRO HIJO/HIJA SEA REVISADO, BUSCANDO CUALQUIER SUSTANCIA QUE PUEDA PONER EN RIESGO LA SALUD DE LOS PARTICIPANTES O DE LA MISMA ORGANIZACIÓN, Y NUESTRO PERSONAL. DAMOS NUESTRA AUTORIZACION PARA QUE NUESTRO HIJO/HIJA SEA REVISADO EN CASO DE SOSPECHA DE QUE TENGA ALGUNA SUSTANCIA ILEGAL, LA CUAL PUEDE PONDER EN PELIGRO SU SALUD O LA DE LOS PARTICIPANTES, NUESTRO VOLUNTARIOS Y PERSONAL.

FECHA______________________PADRE______________________

MADRE______________________

Deben de firmar los padres o tutores
Complete la parte de atrás

Doy/damos permiso para que mi/nuestro hijo(a) participe en eventos patrocinados por esta parroquia/esuela y/o la diócesis de Beaumont
DE: Los Padres (papa, mama o tutores) de

ASUNTO: Servicios médicos/de salud de emergencia

Esto es para verificar que, en caso de que no podamos ser contactados, un empleado de la diócesis de Beaumont, o bien alguna de sus parroquias o escuelas, o en su defecto un asesor adulto de esta autorizado a solicitar asistencia médica de emergencia a mi hijo(a) cuyo nombre se menciona arriba, dicha persona también esta autorizada a dar permiso escrito o cualquier otra forma de autorización necesaria en conexión a dicho servicio de salud.

*******************************************************************************
Favor de llenar todos los espacios del cuestionario si no hay respuesta, escriba NO; si la pregunta no aplica, escriba, N/A; no deje ningún espacio vacío.
*******************************************************************************

Nombre de la compañía de seguro médico:
Información
Póliza a nombre de:
Póliza número:

Alergias:

Medicamento recetados o sin receta que actualmente toma:

Fecha de la última vacuna del Tetano:

En caso de Emergencia comuníquese con:
Nombre Teléfono
Nombre Teléfono

Incluya una copia por ambos lados de la tarjeta de seguro médico
EXHIBIT J-i

UNIVERSAL FIELD TRIP
AND/OR YOUTH ACTIVITY RELEASE FORM

Assumption of Risk, Hold Harmless and Indemnity Agreement

Name of Youth: _____________________________________________________________________________________________
Parish/School: ______________________________________________________________________________________________

I/We, the parent(s)/guardian(s) of __________________________________________ request that the School and/or Parish allow my/our son and/or daughter to participate in the following activity/trip:
___________________________________________________________________________________________________________
___________________________________________________________________________________________________________
___________________________________________________________________________________________________________
___________________________________________________________________________________________________________
___________________________________________________________________________________________________________

IN CONSIDERATION OF THE EDUCATIONAL INSTRUCTION MY/OUR CHILD WILL RECEIVE I/WE PROMISE AS FOLLOWS:

I/WE HEREBY RELEASE, SAVE AND HOLD HARMLESS THE ABOVE NAMED PARISH/SCHOOL, DIOCESE OF BEAUMONT, MOST REVEREND CURTIS J. GUILLORY, BISHOP OF DIOCESE OF BEAUMONT, AND ANY AND ALL OF ITS EMPLOYEES FROM ANY AND ALL LIABILITY FOR ANY AND ALL HARM ARISING TO MY/OUR SON/DAUGHTER AS A RESULT OF THIS TRIP AND/OR ACTIVITY, WHETHER CONDUCTED ON PREMISE OR NOT.

I/WE HAVE BEEN APPRISED OF THE MODE OF TRANSPORTATION TO BE USED IN THIS ACTIVITY/TRIP, IF ANY, AND I/WE UNDERSTAND AND ACCEPT THAT MODE OF TRANSPORTATION BEING USED.


I/WE UNDERSTAND THE PARTICIPATION IN THE DESCRIBED ACTIVITY INVOLVES DANGER AND RISK OF INJURY. THE INHERENT DANGER IS UNDERSTOOD AND VOLUNTARILY ASSUMED.

I/WE AUTHORIZE THE ABOVE NAMED PARISH OR SCHOOL AND/OR DIOCESE OF BEAUMONT AND ANY AND ALL ORGANIZERS OR SPONSORS TO PERFORM A PRE-BOARDING SEARCH OF OUR SON'S/DAUGHTER'S LUGGAGE AND/OR BACKPACK AND/OR PURSE FOR ILLEGAL SUBSTANCES OR ANY ITEM WHICH MAY ENDANGER THE HEALTH OR SAFETY OF THE ORGANIZATION, ITS PARTICIPANTS OR PERSONNEL.

I/WE AUTHORIZE THE ABOVE NAMED PARISH OR SCHOOL AND/OR DIOCESE OF BEAUMONT AND ANY AND ALL ORGANIZERS OR SPONSORS TO PERFORM A STUDENT SEARCH OF OUR SON/DAUGHTER IF HE/SHE IS SUSPECTED TO BE IN POSSESSION OF ILLEGAL SUBSTANCES OR ANY ITEM WHICH MAY ENDANGER THE HEALTH OR SAFETY OF THE SCHOOL/PARISH, ITS STUDENTS, OR PERSONNEL.

I/WE HAVE READ THIS DOCUMENT. I/WE UNDERSTAND THAT IT IS A RELEASE OF ALL CLAIMS.

I/WE UNDERSTAND THAT I/WE AND OUR CHILDREN ASSUME ALL RISK INHERENT IN THIS ACTIVITY. I/WE VOLUNTARILY SIGN MY/OUR NAME(S) EVIDENCING MY/OUR ACCEPTANCE OF THESE PROVISIONS.

__________________________________________  ______________________
Parent Date

__________________________________________  ______________________
Parent Date

NOTE: A PHOTOCOPY OF BOTH SIDES OF HEALTH INSURANCE ID CARD MUST BE PROVIDED UNLESS ALREADY SUBMITTED WITH YOUTH REGISTRATION CONSENT LIABILITY WAIVER FORM (EXHIBIT J-H).
Hoja dePermiso Universal de Viajes, 
Excursiones y Actividades de Jóvenes

Forma de conveniencia de responsabilidad y riesgo o/y peligro

Nombre de el/la Joven: 
__________________________________________________________________________
__________________________________________________________________________
__________________________________________________________________________
Parroquia/Escuela: 
Yo/Nosotros los padres/tutores de: pedimos que la parroquia/escuela permita a nuestro hijo(a) participar en el siguiente viaje/actividad: 
__________________________________________________________________________
__________________________________________________________________________
__________________________________________________________________________
EN CONSIDERACIÓN A LA INSTRUCCIÓN EDUCATIVA QUE MI/NUESTRO HIJO(A) RECIBA YO/NOSOTROS NOS COMPROMETEMOS A LO SIGUIENTE:

YO/NOSOTROS QUITAMOS LA RESPONSABILIDAD A LA ESCUELA/PARROQUIA Y A LA DIOCESIS DE BEAUMONT, EL MONSEÑOR CURTIS GUILLOR, OBISPO DE LA DIOCESIS DE BEAUMONY Y TODOS SUS EMPLEADOS, DE ALGÚN Y TODOLOS DAÑOS QUE ESTE VIAJE/ACTIVIDAD PUEDA OCASIONAR, ESTO SIN IMPORTAR EL LUGAR DEL EVENTO.

YO/NOSOTROS HEMOS SIDO INFORMADOS DEL MEDIO DE TRANSPORTE QUE SERÁ UTILIZADO EN ESTA ACTIVIDAD, Y YO/NOSOTROS ENTENDEMOS Y ACEPTAMOS ESTE MEDIO DE TRANSPORTE.

YO/NOSOTROS DESLINDAMOS LA RESPONSABILIDAD Y PROMETEMOS NO SOMETER NINGÚN TIPO DE DEMANDAS A NINGUNA DE LAS INSTITUCIONES ANTES MENCIONADAS, PARROQUIAS/ESCUELAS, LA DIOCESIS DE BEAUMONT Y MONSEÑOR CURTIS GUILLOR, OBISPO DE LA DIOCESIS DE BEAUMONT, POR ALGUNA O TODAS LAS DEMANDAS QUE PUEDAN SURGIR POR ALGUNA NEGLIGENCIA DE CUALQUIERA DE LAS ENTIDADES ANTES MENCIONADAS INCLUYENDO EN CONDUCTOR DEL MEDIO DE TRANSPORTE SELECCIONADO LO CUAL PODRÍA CAUSAR AL/LA JOVEN POR QUIEN ESTE CONTRATO FUE FIRMADO, Y QUE RESULTE HERIDO, MUERTO, O CAUSE DAÑOS A TERCEROS Y ESTAMOS DE ACUERDO EN NO PEDIR A LA ESCUELA/ PARROQUIA Y MONSEÑOR CURTIS GUILLOR, OBISPO DE LA DIOCESIS DE BEAUMONT, NINGÚN TIPO DE RETRIBUCIÓN NI HACER NINGÚN TIPO DE CARGOS, NI PAGO DE GASTOS QUE PUEDEN OCURRIR AL PARTICIPAR EN LA ACTIVIDAD ANTES DESCRITA.

YO/NOSOTROS DE ANTEMANO ENTENDEMOS LOS RIESGOS Y PELIGROS QUE CONLLEVA EL TOMAR PARTE EN ESTA ACTIVADA/VIAJE Y VOLUNTARIAMENTE ACEPTAMOS ESTOS RIESGOS Y PELIGROS QUE SE LLEVAN AL TOMAR PARTE EN DICHA ACTIVIDAD.

YO/NOSOTROS AUTORIZAMOS A LA ENTIDAD ARRIBA MENCIONADA, ESCUELA/PARROQUIA, DIOCESIS DE BEAUOMNT Y A LOS ORGANIZADORES Y VOLUNTarios, A QUE LLEVEN A EFECTO UNA REVISION EXAUSTA DEL EQUIPAJE DE NUESTRO HIJO(A), ANTES DE ENPRENDER EL VIAJE/ACTIVIDAD, EN BUSCA DE SUSTANCIAS ILEGALES, O CUALQUIER ARTICULO QUE PUDIESE PONER EN RIESGO LA SALUD O LA SEGURIDAD DE LA ORGANIZACIÓN, OS PARTICIPANTES O EL PERSONAL.

YO/NOSOTROS AUTORIZAMOS A LA INSTITUCION ARBBA MENCIONADA PARROQUIA/ESCUELA, O BIEN LA DIOCESIS DE BEAUMONT Y CUALQUIERA DE SUS EMPLEADOS Y VOLUNTarios PUEDES HACER UNA REVISION A MI/NUESTRO HIJO EN CASO DE SOSPECHA DE QUE TENGA EN SU PODER ALGUNA SUSTANCIA ILEGAL O ARTICulo QUE PONGA EN PELIGRO LA SALUD O LA SEGURIDAD DE LA PARROQUIA/ESCUELA, LOS ESTUDIANTES O PERSONAL.

YO/NOSOTROS HEMOS LEÍDO DETENIDAMENTE ESTE DOCUMENTO Y ENTENDEMOS QUE AL FIRMARLO QUITAMOS TODO DERECHO A RECLAMOS Y DEMANDAS. YO/NOSOTROS COMPRENDEMOS QUE YO/NOSOTROS Y NUESTROS HIJOS ESTAMOS DE ACUERDO EN TODOS LOS RIESGOS QUE INCLUYE EL PARTICIPAR EN ESTA ACTIVIDAD.
YO/NOSOTROS FIRMANOS VOLUNTARIAMENTE ESTE CONTRATO Y AL HACERLOS ESTAMOS ACEPTANDO TODAS LAS CONDICIONES QUE EL HACERLO CONLLEVAN.

Padre (Tutor) __________________________________________ Fecha ________________________________

Padre (Tutor) __________________________________________ Fecha ________________________________

NOTA: ESTA FORMA DEBERÁ SER ACOMPAÑADA DE UNA COPIA DE LA TARJETA DEL SUEGRO MEDICO.

J-43
EXHIBIT J-j

CHILD CARE AGREEMENT

Parish/School/Entity
Child's name ______________________________ Birth date ________________

Parent's Name _____________________________ Phone ___________________

Name of Physician__________________________ Phone ___________________

Name to contact in case of emergency ________________________ Phone ___________________

Name of person authorized to pick up child _____________________________ Phone ___________________

Does child have any medical condition necessitating dietary supplements or No ______

If yes, please specify:
___________________________________________________________________
___________________________________________________________________

2. Known allergies
__________________________________________________________

No _____

If yes, please specify:
___________________________________________________________________
___________________________________________________________________

************************************************************************

A child who appears ill upon arrival shall not be admitted.

At the time of registration, the parents should authorize the child's physician to accept all calls from the child care director for any emergency medical care.

I hereby authorize __________________________ to take my child to above named physician or facility for medical treatment in the event an emergency in which neither parent can be reached. If the above named physician cannot respond, I authorize any licensed physician or medical center to treat my child.

Signature __________________________ Date ________________

NOTE: A PHOTOCOPY OF BOTH SIDES OF HEALTH INSURANCE ID CARD MUST BE PROVIDED.
EXHIBIT J-k

UNIVERSAL ATHLETIC RELEASE

______________________________________   __________________
Athlete’s Name       Date of Birth

My/Our child wishes to participate in the sport of _________________________
in the ____________________ School sports program during the 20__ - 20__ season.
I/We realize that there are risks involved in this participation. I/We recognize the
possibility that my/our child may die, become paralyzed, or suffer brain damage or other
serious, permanent injury as a result of participation in this sports program. I/We realize
that neither the protective equipment and padding used in this sport, the safety rules and
procedures of the sport, the coaching instruction received nor the sports medicine care
provided to athletes will guarantee safety or prevent all injuries that they might sustain.
I/We agree to accept these risks as a condition of my/our son and/or daughter’s
participation in this program.

____________________________________ _____________
Parent       Date

_____________________________________ ______________
Parent       Date

NOTE: A PHOTOCOPY OF BOTH SIDES OF HEALTH INSURANCE ID CARD
MUST BE PROVIDED.

03/24/10   J-45
TO BE FILLED IN ONLY IF YOUR SON OR DAUGHTER HAS ANY TYPE OF MEDICAL CONDITION

I/We realize that my/our son and daughter’s ______________________________ (medical condition) creates an additional risk and I/We discussed these risks with the athletic director, coach(es) and the sports medicine providers in a meeting on __________ (date). They explained to me/us that because of this condition the special risks for my/our daughter and/or son are (list all concerns at the bottom of this page).

I/We understand these concerns and agree to follow all directions and recommendations of my/our physician and sports medicine providers in this program. I/We also agree to accept these additional risks as a part of my/our son or daughter’s participation in the program.

Concerns: _______________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

_________________________________  ____________
Parent Date

__________________________________  ____________
Parent Date

NOTE: A PHOTOCOPY OF BOTH SIDES OF HEALTH INSURANCE ID CARD MUST BE PROVIDED.

03/24/10                        J-46
EXHIBIT J-1

VOLUNTARY RELEASE FORM

PARISH/SCHOOL/ENTITY: _______________________________________________________

PHONE: ___________ NAME OF CONTACT PERSON: _______________________________

DESCRIPTION OF ACTIVITY: _________________________________________________

________________________________________________________________________

DATE AND TIME: ____________________________________________________________

Each undersigned person requests and is granted permission to participate in the above
described activity.

In consideration of the right to participate, each of the Undersigned, their personal
representatives, heirs and assigns, DO HEREBY:

1. RELEASE, DISCHARGE AND COVENANT NOT TO SUE the above named
   parish/school and the Diocese of Beaumont for any and all claims and liability
   arising out of the strict liability or ordinary negligence of releases or any other
   participant which causes the undersigned injury, death or property damage and
   further agrees to hold releasees harmless and indemnify releasees from any claim,
   judgement or expense releasees may incur by participation in the described
   activity.

2. UNDERSTAND that participation in the described activity involves danger and
   risk of injury. The inherent danger is understood and voluntarily assumed.

3. ACKNOWLEDGE that the undersigned are aware of equipment and safety
   regulations and will comply with each regulation ASSUMING ALL RISK for
   themselves and all liability to others for failure to do so. No oral representations
   or inducements have been made to obtain signatures on this agreement. If any
   portion of this agreement is held invalid, it is agreed that the balance thereof, shall
   continue in full legal force and effect.

I HAVE READ THIS DOCUMENT. I UNDERSTAND IT IS A RELEASE OF ALL
CLAIMS. I UNDERSTAND I ASSUME ALL RISK INHERENT IN THIS ACTIVITY.
I VOLUNTARILY SIGN MY NAME EVIDENCING MY ACCEPTANCE OF THESE
PROVISIONS.

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________
EXHIBIT J-m

SPONSORED SPECIAL EVENTS APPLICATION

PARISH/SCHOOL/ENTITY:_______________________________________________
PHONE:_____________ NAME OF CONTACT PERSON:____________________
NAME OF SPECIAL EVENT:____________________________________________
ACTIVITIES INCLUDE:  ________________________________________________
DATE AND TIME: ______________________________________________________
ANNUAL EVENT: (yes if recurring or no if one time only) _________________
ANTICIPATED NUMBER OF ATTENDEES: _______ AGE GROUP:_____________
LOCATION OF EVENT: _________________________________________________
CERTIFICATE OF INSURANCE REQUIRED? YES ________ NO ___________
SECURITY SERVICE IS A GOOD IDEA, SHOULD CALL FIRE DEPARTMENT, POLICE
DEPARTMENT, AND IF LARGE ENOUGH AMBULANCE SERVICE. NOTIFY THEM
OF THE DATE, HOURS, AND NUMBER OF PEOPLE. ALSO GOOD IDEA TO POST
PHONE NUMBERS FOR FIRE DEPARTMENT, POLICE DEPARTMENT, AND
AMBULANCE SERVICE ON ALL AVAILABLE PHONES.
REFRESHMENTS: ______________________________________________________
ALCOHOLIC BEVERAGES: ____________________________________________
BARTENDERS: _______________________________________________________
FEES CHARGED: ______________________________________________________
WHO IS THE SUPERVISOR? ____________________________________________

______________________________________________  ______________________
Signed (pastor/principal/administrator)   Date

SEND TO:  DEPARTMENT OF FINANCIAL SERVICES
P.O. BOX 3948
BEAUMONT, TX 77704
(409) 838-0451
Fax (409) 838-4511
APPLICATION FOR NON-SPONSORED SPECIAL EVENTS COVERAGE

Name of Parish/School/Entity: ____________________________

Date of Event: ____________________________

Type of Special Event (Example: Wedding reception, Anniversary party, Etc. - Please Specify):

Street Address: ____________________________

City/State: ____________________________ ZIP Code: ____________________________

Telephone: ____________________________

Licensee (Additional Insured) Information:

Name of Sponsoring Organization or Individual Requesting Coverage: ____________________________

(Please Print Licensee Name(s) or Organization)

Licensee (Additional Insured) Contact Person:

Name: ____________________________

Street Address: ____________________________

City/State: ____________________________ ZIP Code: ____________________________

Telephone: ____________________________

Time of Event: From _______ To _______

Approximate Number of Participants: ____________________________

Is Liquor Being Served? ____________________________

Yes No

Is Food Being Served? ____________________________

Yes No

Licensee Signature ____________________________

The Special Events coverage provides $1,000,000 Combined Single Limit Bodily Injury, Property Damage, and Host Liquor Liability coverage per event (not per claim).

This coverage is underwritten by Great American Assurance Company, Policy No. on file with C.M.G Agency, Inc.

Cost of Coverage: $100 Per Event

Coverage does not apply to certain events such as, but not limited to:

- Sporting events including tournaments & camps
- Any carnival event
- Amusement rides, including mechanically operated devices, trampolines, & rebounding devices
- Fireworks & fireworks displays
- Events where a fee or admission is charged, unless all proceeds go to charity
- Events organized or operated by professional promoters/performers
- Events with attendance of more than 1,000 persons
- Events which exceed 72 hours in duration
- Events involving pool or lake activities
- Events involving recreational vehicles
- Events involving political rallies
- Events involving "BYOB" (Bring your own bottle)
- Events involving inflatable Amusement Device (unless pre-approved/flat charge of $250 applies)

NOTIFICATION OF AN EVENT MUST REACH CATHOLIC MUTUAL AT LEAST 30 DAYS IN ADVANCE OF THE EVENT. ★ SUBJECT TO APPROVAL BY C.M.G. AGENCY, INC. ★

Approving Location: Diocese of Beaumont

ATTN: BEVERLY ESCAMILLA

FAX NO.: 409-838-4511

Please make check payable to: Diocese of Beaumont

COMPLETE & RETURN THIS FORM, LICENSE AGREEMENT & CHECK TO:

Department of Financial Services

P.O. Box 3948

Beaumont, TX 77704

Please fax incident report for claims to Department of Financial Services at 409-924-4396

DISTRIBUTION: Original: Dept of Financial Services (Diocese of Beaumont), Copies to Licensee and Parish/Parish/School/Entity

3/24/2010

CMRS-22/32/3799 (J-99)
INCIDENT/ACCIDENT REPORT FORM

Date: ____________ Date of Incident: _____________ Time of Incident: ________

Type of Incident: Auto: _______ Bodily Injury: _______ Property Damage: _______

Police Report#:______________________________________________ Work phone# ___________________

Name and Title of Person completing this report: __________________________________________________

Parish/School: _________________________________________ Parish/School Location#: _______________

Name of injured party/parties: _________________________________________________________________

________________________________________________________________________________________

If minor Parent/Guardian Name: _______________________________________________________________

Date of Birth: _______ Sex: ______ SSN: ________________________

Address of injured party/parties: _______________________________________________________________

________________________________________________________________________________________

Telephone number of injured party/parties: Home: _____________ Work: ____________ Cell: _____________

Briefly describe the incident, cause and injury: __________________________________________________

________________________________________________________________________________________

Medical services rendered: _______yes ________no:  Where? _____________________________________

Describe the property damaged: _______________________________________________________________

________________________________________________________________________________________

Diocesan vehicle:  Year:  _________ Make: __________ Model: ____________ VIN #: _________________

Driver: _________________________________________________________ Phone: ___________________

Injuries: __________________________________________________________________________________

Other Vehicle: Year: _________ Make: _________ Model: _____________ VIN# ______________________

Driver: _________________________________________________________ Phone: ___________________

Injuries: __________________________________________________________________________________

Names and telephone numbers of witnesses: _____________________________________________________

________________________________________________________________________________________

Other information: __________________________________________________________________________

________________________________________________________________________________________

What should be done to prevent future incidents? _________________________________________________

________________________________________________________________________________________

Signed: (pastor/principal/administrator) __________________________________Date: __________________

1. Fax copy to Financial Services Department (409) 924-4396 2. Retain copy for files
EXHIBIT J-p  CorVel Claim Service

How To Report A Work-Related Injury Through CorVel Claim Service

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1)</td>
<td>Get the facts regarding the injury</td>
</tr>
<tr>
<td>2)</td>
<td>Obtain employee personnel file, whenever possible</td>
</tr>
<tr>
<td>3)</td>
<td>Gather information listed below to expedite your call</td>
</tr>
<tr>
<td>4)</td>
<td>Call 24 hours a day, 365 days a year at <strong>1-800-906-4461</strong></td>
</tr>
<tr>
<td>5)</td>
<td>Report ASAP. A delay could result in a TIC fine.</td>
</tr>
</tbody>
</table>

What information to gather before placing your call:
During your CorVel Claim Service call, you will be asked questions similar to those on the first report of injury, such as those listed below. The more information you have at hand, the less time the call will take and the less need for follow-up. Phone reports generally last approximately 10 minutes.

**Employer**
- Parish/School Name
- Location Code (4 digit Diocese of Beaumont location #)
- Tax ID Number
- Telephone Number
- Person Completing Form

**Injured Worker**
- Name/address/county of injured
- Social Security number
- Date of birth/sex/marital status
- Number of dependents
- Date of hire/years in current position
- Wage information/Supervisor
- Home Phone Number of Worker

**Injury**
- When/where/how injury occurred
- Type of injury (cut, burn, etc)
- Exact part of body injured
- Names of witnesses
- Name & address of physician or hospital
- Anticipated return to work date

**How CorVel Claim Service Will Speed the Process**
-Gathers all necessary information over the phone—eliminating the need for you to complete and submit any claim forms
-Generates any required First Report of Injury notice according to state guidelines
-Forwards First Report of Injury to the state, your corporation, and the appropriate claim office

**SIGNATURE PASTOR/PRINCIPAL**  **DATE**

1. Call CorVel  2. Fax to Department of Financial Services 3. Retain copy for files
**DRIVER INFORMATION SHEET**

**PARISH/SCHOOL/ENTITY:** ________________________________  **LOC#** ____________

**Driver**

Name ____________________  Date of Birth ____________________

Address ____________________  Social Security # ____________________

Phone # ____________________

Driver’s License # ________________  Date of Expiration __________ State __________

In order to provide for the safety of our students or other members of the parish and those we serve, we must ask each driver to list all accidents or moving violations they have had in the past five years:

__________________________________________________________________________________________

******************************************************************************

_____ Employee  _____ Volunteer

Position ____________________  _____ Work with Children

Hire Date ____________________  _____ Do not work with Children

******************************************************************************

**Vehicle That Will Be Used**

Name of Owner ____________________  Model of Vehicle ____________________

Address of Owner ____________________  Make of Vehicle ____________________

License Plate # ________________  Year of Vehicle ____________________

Registration Expiration Date _________

If more than one vehicle is to be used, the aforementioned information must be provided for each vehicle.

******************************************************************************

**Insurance Information**

When using a privately-owned vehicle, the insurance coverage is the limit of the insurance policy covering that specific vehicle.

Insurance Company _______________________________________________________

Policy #  ________________________________________________________________

Date of Policy Expiration ___________________________________________________

Liability Limits of Policy ___________________________________________________

*Please note: Catholic Mutual’s minimum recommended liability limit for privately owned vehicles is $100,000/$300,000. Please be aware that as a driver, your insurance is primary.*

******************************************************************************

**Certification**

I certify that the information given on this form is true and correct to the best of my knowledge. I understand that as a driver, I must be 21 years of age or older, possess a valid driver’s license, have the proper and current license and vehicle registration, and have the required insurance coverage in effect on any vehicle used. A copy of my driver’s license and insurance card is attached.

__________________________    __________________________

Signature            Date

3/24/2010  J-52
PHOTO/VIDEO RELEASE FORM

Diocese of Beaumont
703 Archie Street
Beaumont, TX 77701
Phone: 409-924-4300 Fax: 409-838-4511

Please read the following and give appropriate signatures where needed.

I hereby give permission for:

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

To be photographed or videotaped for ____________________________________________.
I realize that the photo may be published in the newspaper, a magazine, or other publications.

Signature of the adult whose picture was taken ______________________________________

Signature of the parent/guardian of child whose picture was taken ______________________

Date: __________________________
Appendix K

Miscellaneous

I. RECORD RETENTION

Introduction
The records retention guidelines were prepared to assist church needs to establish control over routine records and to preserve records of permanent value. The list of records included is lengthy but not definitive. Retention periods were devised based on canon law, state and federal statutes, and practical realities.

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:

- Administrative
- Personnel
- Financial
- Property
- Cemetery
- Publications
- 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.

If a series of records is not listed here, locate a similar record series in the list and apply that retention period.

A. Administrative Records
These records are produced in the course of the management of the affairs of the parish/school/entity.

<table>
<thead>
<tr>
<th>Records Type</th>
<th>Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Abstracts, deeds (property)</td>
<td>Permanent</td>
</tr>
<tr>
<td>Annual reports to Pastoral Center</td>
<td>Permanent</td>
</tr>
<tr>
<td><em>(Parish Profile: School Survey)</em></td>
<td></td>
</tr>
<tr>
<td>Annual reports to the diocese/parish</td>
<td>Permanent</td>
</tr>
</tbody>
</table>
Bequest and estate papers *(wills)* Permanent
Census records Permanent
Contracts, inactive 7 years after end of contract
Correspondence, legal Permanent
Correspondence, official *(regarding diocesan/parish policies, diocesan/parish directive, etc.)* Permanent
Correspondence, routine Review/discard biannually
Donor lists Permanent
Endowment decrees Permanent
Finance Council minutes Permanent
Historical file *(newspaper clippings, photos, etc., related to diocese/parish)* Permanent
Insurance policies Permanent
Inventories of property and equipment Permanent
Leases Destroy 7 years after expiration.
Liturical minister's schedules *(altar servers, ushers, lectors, etc.)* 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 *(minutes, correspondence, publications, etc.)* Permanent
Photographs *(relating to diocesan/parish history, clergy, parishioners)* Permanent
Policy statements Permanent
Religious education reports *(for the diocesan offices)* Permanent
Rosters of parishioners Permanent
Subject files *(correspondence, memos, rules, schedules, etc.)* Annual review; destroy superseded files biannually
Will, testaments, codicils Permanent
B. Personnel Records
A personnel file should be maintained for each active parish/school/entity employee. That file should contain the following:

- Employee application
- Resume
- Eligibility verification form (I-9)
- Salary information
- Sick leave taken and accrued
- Vacation record
- Performance evaluations
- W-4 form

These records are confidential and should be made available only to diocesan/parish/school/entity representatives with a legitimate right to know, unless their disclosure is compelled by some legal action. The diocese/parish/organization/employer has the right to require that the request be in writing and has 7 working days to comply with the request. The files should be viewed in the presence of the diocesan/parish/school/entity representative and should not be removed from the premises.

<table>
<thead>
<tr>
<th>Records Type</th>
<th>Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Benefits</td>
<td></td>
</tr>
<tr>
<td>Disability records</td>
<td>Permanent</td>
</tr>
<tr>
<td>Pension vesting files</td>
<td>Permanent</td>
</tr>
<tr>
<td>Retirement benefits</td>
<td>Permanent</td>
</tr>
<tr>
<td>Service records</td>
<td>Permanent</td>
</tr>
<tr>
<td>General</td>
<td></td>
</tr>
<tr>
<td>Permanent earnings and records</td>
<td>7 years after benefit termination</td>
</tr>
<tr>
<td>Attendance records</td>
<td>7 years after termination</td>
</tr>
<tr>
<td>Employee contracts</td>
<td>7 years after termination</td>
</tr>
<tr>
<td>Employee salary schedules</td>
<td>7 years after termination</td>
</tr>
<tr>
<td>Health and safety</td>
<td></td>
</tr>
<tr>
<td>Accident/injury reports</td>
<td>7 years</td>
</tr>
<tr>
<td>Employee medical complaints</td>
<td>7 years</td>
</tr>
<tr>
<td>Employee medical records</td>
<td>30 years from termination</td>
</tr>
<tr>
<td>Environmental test</td>
<td>Permanent</td>
</tr>
</tbody>
</table>
records/reports
Hazardous exposure records Permanent
Toxic substance explore reports Permanent
Workers' compensation records 12 years after injury (filing), death, or last compensation payment

Lay Personnel actions
Applications rejected 1 year
Employee evaluations 2 years after termination
Personnel files, terminated 7 years
Termination records 7 years

Salary administration
W-2 forms 7 years from time of filing
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
<table>
<thead>
<tr>
<th>Financial statements</th>
<th>Permanent</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Investment/Insurance</strong></td>
<td></td>
</tr>
<tr>
<td>Bonds, cancelled</td>
<td>7 years from date of cancellation</td>
</tr>
<tr>
<td>Certificates of deposit, cancelled</td>
<td>3 years after redemption</td>
</tr>
<tr>
<td>Insurance policies/active</td>
<td>Permanent</td>
</tr>
<tr>
<td>Insurance policies/cancelled</td>
<td>Permanent</td>
</tr>
<tr>
<td>Letters of credit</td>
<td>7 years</td>
</tr>
<tr>
<td>Mortgage records</td>
<td>Permanent</td>
</tr>
<tr>
<td>Securities sales</td>
<td>7 years</td>
</tr>
<tr>
<td>Stock investment</td>
<td>7 years after sale</td>
</tr>
<tr>
<td><strong>Accounting</strong></td>
<td></td>
</tr>
<tr>
<td>Accounts payable invoices</td>
<td>7 years</td>
</tr>
<tr>
<td>Accounts payable ledgers</td>
<td>7 years</td>
</tr>
<tr>
<td>Accounts receivable ledgers</td>
<td>7 years</td>
</tr>
<tr>
<td>Credit card statements/charge slips</td>
<td>7 years</td>
</tr>
<tr>
<td>Invoices and paid bills, major building construction</td>
<td>Permanent</td>
</tr>
<tr>
<td>Invoices and paid bills, general accts</td>
<td>7 years</td>
</tr>
<tr>
<td>Cash books</td>
<td>7 years</td>
</tr>
<tr>
<td>Cash journals</td>
<td>7 years</td>
</tr>
<tr>
<td>Cash journal, receipts on offerings and pledges</td>
<td>7 years</td>
</tr>
<tr>
<td>Receipts</td>
<td>7 years</td>
</tr>
<tr>
<td>Mortgage payments</td>
<td>7 years</td>
</tr>
<tr>
<td><strong>Other Records</strong></td>
<td></td>
</tr>
<tr>
<td>General ledger/annual</td>
<td>Permanent</td>
</tr>
<tr>
<td>Journals, general and specific funds</td>
<td>Permanent</td>
</tr>
<tr>
<td>Journal entry sheets</td>
<td>7 years</td>
</tr>
<tr>
<td>Ledgers, subsidiary</td>
<td>7 years</td>
</tr>
<tr>
<td>Payroll journals</td>
<td>7 years</td>
</tr>
<tr>
<td>Payroll registers, summary schedule of earnings, deductions and accrued leave</td>
<td>7 years</td>
</tr>
<tr>
<td>Pension records</td>
<td>Permanent</td>
</tr>
</tbody>
</table>
Pledge registers/ledgers 7 years
Permanently restricted gift documents Permanent
Temporarily restricted gift documents 7 years after meeting restrictions

**Tax Records**

Employment taxes, contributions, and payments, including taxes withheld, FICA 7 years from date of filing
W-2 forms 7 years from date of filing
W-4 forms 7 years from date of filing
IRS exemption determination letters, for organizations other than those listed in *The Official Catholic Directory* Permanent
Form 990 Permanent
State tax exemption certificates *(income, excise, property, sales/use, etc.)* Permanent

**D. Property Records**

<table>
<thead>
<tr>
<th>Records Type</th>
<th>Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Architectural records, blueprints, building designs, specification</td>
<td>Permanent</td>
</tr>
<tr>
<td>Architectural drawings</td>
<td>Permanent</td>
</tr>
<tr>
<td>Deeds files</td>
<td>Permanent</td>
</tr>
<tr>
<td>Mortgage documents</td>
<td>Permanent</td>
</tr>
<tr>
<td>Property appraisals</td>
<td>Permanent</td>
</tr>
<tr>
<td>Real estate surveys/plots, plans</td>
<td>Permanent</td>
</tr>
<tr>
<td>Title search papers and certificates</td>
<td>Permanent</td>
</tr>
</tbody>
</table>

**E. Cemetery Records**

<table>
<thead>
<tr>
<th>Records Type</th>
<th>Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account cards <em>(record of lot ownership and payments)</em></td>
<td>Permanent</td>
</tr>
<tr>
<td>Annual report</td>
<td>Permanent</td>
</tr>
<tr>
<td>Bank statements</td>
<td>7 years</td>
</tr>
<tr>
<td>Board minutes</td>
<td>Permanent</td>
</tr>
<tr>
<td>Burial cards <em>(record of interred's name, date of burial)</em></td>
<td>Permanent</td>
</tr>
</tbody>
</table>
**burial, etc., alphabetically)**

| Burial record (record of interred's name, date of burial, etc.) | Permanent |
| Contracts documenting lot ownership | Permanent |
| Correspondence | Selective retention: keep if item has historical, legal, fiscal value |

| General ledger | Permanent |
| Lot maps | Permanent |

**F. Publications**

| Records Type | Retention Period |
| Anniversary books | Permanent |
| Annual reports to the diocese/parish/school | Permanent |
| Newsletters of the diocese/parish or affiliated organizations | Permanent |
| Other diocese/parish/school-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 |
II. POLITICAL CAMPAIGN ACTIVITY RESTRICTIONS

A number of organizations, including Catholic ones, are publishing and distributing political literature at parishes (in the back of churches, on cars in parking lots, etc.) across the country. These publications most often are not proper for distribution on parish property as they engage in partisan politics. Please do not allow political literature to be distributed on parish property unless it is voter education material prepared by the USCCB or has the specific approval of the Bishop’s Office. One such guide NOT to be distributed is Catholic Answers, “Voters Guide for Serious Catholics” (Clergy News October 2004).

A. Code and regulations Section 501(c)(3) of the Code affords exemption only to organizations that do not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office (political campaign activity).

The regulations implementing the political activity restrictions state that “action organizations” are not operated exclusively for exempt purposes and cannot qualify for exemption under Section 501(c)(3). An “action organization” is defined as one that participates or intervenes, directly or indirectly, in any political campaign on behalf of, or in opposition to, any candidate for public office. “Candidate for public office” is defined as an individual who offers himself or is proposed by others as a contestant for an elective public office, whether national, state, or local. Throughout this memorandum, unless otherwise noted, references to political candidates are references to candidates for any elective public office.

B. General principles The right to participate in the political process is a fundamental Constitutional liberty that extends to churches and other religious organizations. Through the Political Responsibility Statement and other vehicles, the United States Bishops have consistently urged broad participation in the political process by all segments of the population. Bishops have a unique role as teachers and pastors that involves them in educating on Church teachings, analyzing issues for their social and moral dimensions, participating in public policy debate, and speaking out on issues involving human rights and social justice.

In reality, participation in the public debate on important issues inevitably overlaps with positions taken by certain candidates. Nonetheless, issue-oriented speech is protected by the first amendment of the Constitution, and is entirely proper even within the section 501(c)(3) regulatory framework. In this regard, it is important to note that the bishops have expressly disavowed the intent to form a religious voting block or to instruct people on how they should vote by endorsing or opposing candidates. Rather, the bishops
emphasize a citizen’s responsibility to examine the positions of candidates on the full range of issues, as well as their personal integrity, philosophy and performance. Specific regulatory principles governing participation in political campaigns by exempt organizations include:

1. **Endorsements Prohibited** Exempt organizations may not make statements (oral or written) supporting or opposing any candidate for public office. Thus, such organizations may not encourage votes for or against any candidate for public office, e.g., via a sermon or parish bulletin, through an editorial position in a Catholic newspaper or through distribution of filled-in sample ballots. In addition, exempt organizations should avoid statements that indirectly support or oppose a particular candidate, e.g., labeling a candidate as pro-abortion or anti-peace, using plus (+) or minus (-) signs to evaluate candidates, or using biased voter education materials. The IRS has taken the position that no partisan rating of elective judicial candidates as “approved,” “not approved,” or “approved as highly qualified,” on the basis of experience, professional ability, and character, constitutes prohibited political campaign activity.

2. **Financial and Other Support: Prohibited** An exempt organization may not provide financial support to any candidate, political action committee (PAC), or political party. In addition, it may not provide other forms of campaign support, (e.g., free volunteers, facilities, or mailing lists) to any candidate, PAC or political party. It may not provide financial or other support to individuals or organizations opposing a particular candidate or political party. Further, it may not solicit financial support for or in opposition to a particular candidate, PAC or political party (e.g., by taking a collection during a church service or by using exempt organization letterhead to solicit contributions.)

3. **Political Action Committee: Prohibited** As that term is commonly understood, a PAC is a political committee whose purpose is to influence the election of any individual to public office, whether as a separate organization or as a segregated fund of an organization. Generally, an exempt organization may not establish or support (financially or otherwise) a PAC. The IRS recently clarified that an exempt organization may establish a separate segregated fund to engage in limited “political” activities, specifically supporting candidates for non-elective public office, such as a judge or cabinet office. However, the IRS has stated that if the fund engaged in any political campaign activities prohibited under section 501(c)(3), these activities will be imputed to the organization and its exemption will be revoked. The practical impact of the new IRS interpretation is that if a section 501(c)(3) organization engages in activities to influence the selection or appointment of a candidate for
non-elective public office, it must establish a separate segregated fund in order to avoid the tax under section 527. Note that the Federal Elector Commission prohibits corporations from making contributions, even to their own separate segregated funds, in connection with federal elections.

4. **Partisan Campaign Literature: Prohibited** An exempt organization may not distribute campaign literature that supports or opposes a particular candidate or political party. In addition, the distribution of campaign literature on the premises of an exempt organization should be avoided. Such activity could expose the organization to the charge that it has engaged in political campaign activity. Third-party distribution of campaign literature on public property (e.g., on the street outside of a church) should not be imputed to the exempt organization since the organization lacks authority to control access to public property. Inviting such a distribution, however, could raise complaints about political campaign activity.

5. **Voter Education: Permitted** Voter education activity consists of distribution during an election campaign of newsletters, pamphlets or other materials that include candidates’ statements or voting records, or the results of candidate polls or questionnaires. Whether such distribution constitutes prohibited political campaign activity depends upon the format and content of the publications and the manner of their distribution.

The limitations outlined below apply to all voter education publications of exempt organizations, including those distributed in parish bulletins and those published by the Catholic press. All voter education publications should explicitly state their educational purposes and disclaim any intent to endorse or oppose any candidate. All polls, questionnaires, voter guides and voting records, etc. should be reviewed by the exempt organization’s legal counsel prior to publication or distribution.

a. **Voting Records:** The IRS has indicated that, during an election campaign, an exempt organization may distribute the voting records of all members of the legislature on a wide range of subjects, provided the structure and content of the material avoids bias. Although the IRS has not defined “bias”, material would likely be considered biased if it indicates or implies

(1) that a legislator agrees or disagrees with the organization’s position
(2) that the organization agrees or disagrees with a legislator’s vote.
In very limited circumstances, presentation of a biased voting record may avoid characterization as political campaign activity. The criteria set by the IRS are:

(1) it must not identify candidates for re-elections
(2) distribution must not be timed to coincide with any election, but rather be one of a series of regularly distributed voting records
(3) distribution must not be targeted to areas where elections are occurring
(4) it must not be broadly disseminated to the electorate, but rather to a limited group, such as to organizational membership.

b. Candidate Questionnaires: Polling or submitting questionnaires to candidates concerning their positions on issues in a neutral activity. It is only when the results of the polls or questionnaires are disseminated during a campaign that the issue of political activity arises. Candidate questionnaire results may be distributed to the general public as a voter guide during an election campaign provided:

(1) the poll or questionnaire itself was not biased, e.g., it did not pose questions designed to make the candidates appear acceptable or unacceptable to the organization or its members
(2) the poll or questionnaire covered a wide range of issues selected on the basis of importance to the electorate as a whole
(3) the results of the poll or questionnaire are reported in an accurate and unbiased manner. No editorial comment is permitted.

The IRS has indicated that wide distribution of voter guides that are biased or that do not cover a number of issues constitutes political campaign activity.

6. Nonpartisan Voter Registration Drives: Permitted Both the IRS and the Federal Action Commission permit an exempt organization to sponsor voter registration drives and encourage citizens to exercise their right to vote, provided no bias for or against any candidate or political party is evidenced, e.g., by distributing partisan literature at a registration booth, or providing rides to the polling places only for voters supporting a particular candidate or party. The FAC requires all materials prepared for distribution to the general public in connection with the drive to include the full names of all drive sponsors.

7. Nonpartisan Public Forums, Debates, Lectures: Permitted An exempt organization may sponsor unbiased public forums, debates, or lectures in which candidates explain their views to the public. The sponsoring organization may not indicate its views on the issues being discussed, comment on candidates’ responses or in any other way indicate bias for
or against particular candidates. It is advisable that a variety of issues be discussed in order to avoid charges of bias.

The sponsoring organization should establish some reasonable criteria for selecting candidates to participate in its forum. Optimally, all bona fide candidates for a particular office should be invited. A policy of excluding candidates may evidence bias and will likely be scrutinized by the IRS, particularly if there is a complaint from an excluded candidate. However, at the same time, the IRS has indicated that the exclusion of candidates for the purpose of keeping the debate informative and relevant or to avoid its becoming unwieldy is probably acceptable. The IRS has suggested that invitations to candidates might be based on considerations such as presence on the ballot or attainment of significant standing in public opinion polls. It has also indicated the relevance of the Federal Election Commission regulations on nonpartisan debates. These regulations provide that a debate must include at least two candidates. If the forum includes a question and answer period, it is recommended that each candidate be given the opportunity to answer questions posed by the moderator.

The IRS has approved a series of candidate forums sponsored by an exempt organization where all legally qualified congressional candidates were invited to participate. The questions, which covered a broad range of issues, were prepared and presented by an independent panel. The moderator made no comments on the questions or answers, and at the beginning and end of the forum stated that the views of the candidates were not the views of the organization and that no endorsement was intended.

8. **Individual Political Action**: Permitted Employees and officials of an exempt organization acting in their individual capacity may participate freely in the political process. However, care should be taken to insure that no misunderstanding arises that individuals are acting as representatives of an exempt organization. For example, if a diocesan or parish official speaks at a rally supporting a particular candidate, he should avoid being introduced in his official capacity. Likewise any written material in which an individual’s name appears should state that his or her affiliation is noted for identification purposes only. (CL 4/80; Memorandum of USCC General Counsel of 07/14/88; cf. Origins, Vol. 18, n. 12)

**III. COPYRIGHT RESTRICTIONS**

Copyright is the exclusive right that protects an author, composer, or programmer from having his or her work published, recorded, exhibited, translated or reproduced by way of copies and other versions, except by permission. The purpose of copyright is to
encourage the development of new and original works and to stimulate their wide
distribution by assuring that their creators will be fairly compensated for their
contributions to society.

A. The Diocese directs that the employees comply with all provisions of Title 17 of
the United States Code, entitled “Copyrights”, and other federal legislation and
guidelines related to the duplication, retention, and use of copyrighted materials.
The infringement of copyright and plagiarism of any sort by Diocesan employees
is prohibited.

The Diocese directs that:
1. Unlawful copies of copyrighted material may not be produced on
   Diocesan owned equipment.
2. Unlawful copies of copyrighted material may not be used with Diocesan
   owned equipment, within Diocesan owned facilities, or at Diocesan
   sponsored functions.
3. The legal and/or insurance protection of the Diocese will not be extended
   to employees who unlawfully copy and use copyrighted materials.

B. Employees who use copyrighted materials which do not fall within the fair use of
public display guidelines must be able to substantiate that the materials meet one
of the following tests:
1. The materials have been purchased from an authorized vendor by the
   individual employee or the Diocese, and a record of the purchase exists.
2. The materials are copies covered by a licensing agreement between the
   copyright owner and the Diocese or the individual employee.
3. The materials are being reviewed or demonstrated by the user to reach a
decision about possible future purchase or licensing, and a valid
   agreement exists which allows for such use.

Current American copyright law is embodied in Title 17 of the U.S. Code. Works of
authorship include, but are not limited to, the following categories:

- Computer programs
- Dramatic works, including any accompanying music
- Literary works
- Motion pictures and other audiovisual works
- Musical works, including any accompanying words
- Pantomimes and choreographic works
- Pictorial, graphic, and sculptural works
- Sound recordings

The law affects classroom practices and necessitates that educational staff examine:

- What they copy;
- How much they copy;
- The purposes for which they copy;
The conditions under which they copy.

Of special interest to educational staff are the “fair use” doctrine and the accompanying Congressional guidelines which stipulate what may and may not be copied for use in schools, classrooms, or other Diocesan uses.

The following pages explain some highlights of the law and its accompanying guidelines. The guidelines, while not law, were generated in response to questions. They will be modified by future court decisions and legislative action. However, they are an interpretation of the law as developed by Congressional sub-committees.

If there are questions not covered by these pages, contact the Diocesan School Office.

A. Literary Materials

1. Single copying for Professional Staff Members
   A single copy may be made for any of the following by or for a professional staff member at his/her individual request for his/her scholarly research or use in teaching or preparation to teach a class:
   a. a chapter from a book
   b. an article from a periodical or newspaper
   c. a short story, short essay or short poem, whether or not from a collective work
   d. a chart, graph, diagram, drawing, cartoon, or picture from a book, periodical, or newspaper

2. Multiple Copies for Classroom Use
   Multiple copies (not to exceed in any event more than one (1) copy per student in a course) may be made by or for the professional staff member giving the course for classroom use or discussion, provided that:
   a. the material copied is brief and the copying is spontaneous and non-cumulative as measured by the definitions of brevity, spontaneity, and cumulative effect below;
   b. each copy includes a notice of copyright.

3. Library Copying
   Libraries are protected beyond the “fair use” section of the law. A library is allowed to reproduce one (1) copy or recording of a copyrighted work and distribute it if: the reproduction of distribution is made without any purpose of direct or indirect commercial advantage; the collection of the library is open to the public, or available not only to researchers affiliated with the library or with the institution of which it is a part, but also to other persons doing research in a specialized field; and if the reproduction or distribution of a work includes a notice of copyright.

4. Definitions
   a. Brevity: A reproduced work is brief if it consists of the following:
      (1) Poetry: Not more than:
      (a) a complete poem if fewer than 250 words and if printed on not more than two (2) pages;
(b) an excerpt from a longer poem if the excerpt is not more than 250 words.

(2) Prose: Not more than:
   (a) a complete article, story, or essay of fewer than 2,500 words;
   (b) an excerpt from any prose work of not more than 1,000 words or ten percent (10%) of the work, whichever is less, but in any event a minimum of 500 words.

These numerical limits may be expanded to permit completion of an unfinished prose paragraph.

(3) Illustration: Not more than one (1) chart, graph, diagram, drawing, cartoon, or picture per book or per periodical issue.

(4) Special works: Certain works in poetry, prose or in poetic prose which often combine language with illustrations and which are intended sometimes for children and at other times for a more general audience often fall short of 2,500 words in their entirety. Paragraph 2 above notwithstanding, such special works may not be reproduced in their entirety; however, an excerpt comprising not more than two (2) of the published pages of such special work and containing not more than ten percent (10%) of the words found in the text thereof may be reproduced.

b. Spontaneity: Reproduction of a copyrighted work is spontaneous if:
   (1) the copying is at the instance and inspiration of the individual professional staff member;
   (2) the inspiration and decision to use the work and the moment of its use if maximum teaching effectiveness are so close in time that it would be unreasonable to expect a timely reply to a request for permission to use the work.

c. Cumulative Effect: Reproduction of a copyrighted work is non-cumulative if:
   (1) the copying of the material is for only one (1) course in the school in which the copies are made;
   (2) not more than one (1) short poem, article, story, essay, or two excerpts has been copied from the same collective work or periodical volume during one class term. This section does not apply to current news periodicals and newspapers and current news sections of other periodicals.

5. Prohibitions: Notwithstanding any of the above, the following prohibitions shall be in effect:
   a. Copying shall not be used to create or to replace or substitute for anthologies, compilations, or collective works. Such replacement or substitution may occur whether copies of various works or excerpts therefrom are accumulated or reproduced and used separately.
b. There shall be no copying of or from works intended to be consumable in the course of study of teaching. Consumable works include workbooks, exercises, standardized tests, test booklets, answer sheets, and like material.

c. Copying shall not substitute for the purchase of books, publishers’ reprints, or periodicals; or be directed by higher authority; or be repeated with respect to the same item by the same professional staff member from term to term.

d. No charge shall be made to the student for the copied material.

B. Audio Recordings, Records, Disks, and Tapes

1. **Permitted Uses** – An individual educator may
   a. For academic purposes other than performance, make a single copy of a portion of a sound recording for a student, provided that the portion does not comprise a part of the whole which would constitute a performable unit and in no case more than 10 percent of the whole work. This copy can be used in the educational context in which it was made and may not be sold or performed for profit.
   b. Make a single copy of recordings of performances by students for evaluation or rehearsal purposes, which may be retained by the educational institution or individual teachers for such purposes.
   c. Make a single copy of the sound recording of copyrighted music or a portion thereof from sound recordings owned by an educational institution or an individual teacher for the purposes of constructing aural exercises or examinations and which may be retained by the educational institution or individual teacher for such purposes.

2. **Prohibited Uses** – An individual educator may not
   a. Duplicate audio recordings unless reproduction rights were given at the time of purchase.
   b. Reproduce music works or convert to another format (e.g., record to tape) unless prior written permission is secured.

NOTE: Answers to questions pertaining to making multiple copies of sound recordings should be obtained in writing from the person or agency holding the copyright.

C. Films, Videotapes, Videodiscs, Filmstrips, Overhead Transparencies, Slide Programs, etc.

1. **Permitted Uses** – An individual educator may
   a. Use in face-to-face instruction a videocassette PURCHASED BY THE INSTITUTION even though it bears a warning label FOR HOME USE ONLY. The key is that the tape is incorporated as part of the systematic teaching activities of the program in which it is being used.
b. Use for instructional purposes a RENTAL VIDEOTAPE bearing the FOR HOME USE ONLY label if the institution has obtained a release statement from the rental agency granting permission for instructional use of the program.

c. Allow a student to make a single copy of a small portion of a copyrighted film, videotape, videodisc, filmstrip, etc., for legitimate scholarly or research purposes if the material is owned by the educational institution or educational district that the student is attending.

d. Make a single copy of a small portion of a film or other audiovisual for scholarly or teaching purposes.

e. Create a slide or overhead transparency series from multiple sources as long as no more than 10 percent of the photographs originate from one source (book, magazine, filmstrip, and so forth), and provided the source does not forbid photographic reproduction.

f. Create a single overhead transparency from a single page of a “consumable” workbook.

g. Excerpt sections of a film for a local videotape (not to be shown over cable) if excerpting does not exceed 10 percent of the total nor capture the “essence” of the work.

h. Reproduce selected slides from a series if reproduction does not exceed 10 percent of the total and does not excerpt the “essence” of the original work.

2. **Prohibited Uses** – an individual educator **may not**

a. Use either a purchased or rental video program labeled FOR HOME USE ONLY in other than planned, direct, instructional activities. The program may NOT be used for entertainment, fundraisers, nor time fillers. Any use, other than instructional, must be negotiated at the time of purchase or rental, usually in the form of a licensing agreement.

b. Make an archival or back-up copy of a copyrighted material.

c. Reproduce an audiovisual work in its entirety.

d. Convert one media format to another (e.g. film to videotape) unless prior written permission is secured.

e. Copy any portion of a film, videotape, or other audiovisual sent to or borrowed by the institution for preview or rent, or owned by another institution, without the express written permission of the copyright holder.

NOTE: The copyright of a film or videotape governs the performance (showing) as well as the copying of it. It is permissible to show a film to students using closed-circuit television if the system is confined to one building. Showing a film or videotape via closed-circuit television outside the building is not permitted.

D. Use of televised Material
1. **Permitted Uses** – individual educators *may*
   a. Record a broadcast program off-air simultaneously with broadcast transmission, including simultaneous cable or satellite retransmission, and retain the recording for a period not to exceed the first 45 consecutive calendar days after the date of the broadcast. At the conclusion of this retention period, all off-air recordings shall be erased or destroyed immediately. Broadcast programs are television programs transmitted for reception by the general public without charge.
   b. An off-air recording may be used once by individual instructors in the course of relevant teaching activities and may be repeated once only when instructional reinforcement is necessary, in the classroom or similar places devoted to instruction within a single building, cluster, or similar places devoted to instruction within a single building, cluster, or campus, as well as in the home of a student receiving formalized home instruction during the first ten (10) days in the retention period. After the first ten days, an off-air recording may be used during the remainder of the retention period only to permit teachers to evaluate its effectiveness in the instructional period.
   c. Off-air recordings made from a satellite dish may be used if they conform to the 45-day retention period established for broadcast or cable programming and are not subscription channels.
   d. Use copies of off-air recordings, as stipulated in these guidelines, only if the copies include the copyright notice on the broadcast program.
   e. Request that off-air recordings be made for fair use. This recording may be made only at the request of, and for use by, individual teachers; it may not be recorded in anticipation of an educator’s request. A limited number of additional copies may be reproduced from each off-air recording to meet the legitimate needs of teachers under these guidelines. Each such additional copy shall be subject to all provisions governing the original recording.
   f. Request that a library record and retain for research purposes commercial television news programs from local, regional, or national networks; interviews concerning current events; and on-the-spot coverage of news events. However, documentary, magazine-format, and public affairs broadcasts are not included in the definition of daily newscasts of major events of the day. Requests for retention of programs recorded off-air should be directed to the producers of those programs directly through the network (not affiliate).
   g. Use videotape programs which fall under the State’s Sex Education Codes 51550 and 51820 only if the established parent notification and material review process is followed.
NOTE: Regional providers of Instructional Programming in California purchase off-the-air duplication rights on behalf of the establishments they serve. Regional instructional television (ITV) agencies should be consulted for clarification in the use of these programs.

2. Prohibited Uses – individual educators may not
   a. Tape off-air programs in anticipation of an educator’s request.
   b. Request that a broadcast program be recorded off-air more than once for the same educator, regardless of the number of times the program may be broadcast.
   c. Use the recording for instruction after the 45 consecutive day limit.
   d. Hold the recording for weeks or indefinitely because:
      (1) units needing the program concepts are not taught within the 45-day use period
      (2) an interruption or technical problem delayed its use; or
      (3) another teacher wishes to use it, or any other supposedly “legitimate” educational reason.
   e. Record programs off-air without written permission from the author/producer/distributor when a special notice is provided specifically prohibiting reproduction of any kind.
   f. Alter off-air programs from their original content. Broadcast recordings may not be physically or electronically combined or merged to constitute teaching anthologies or derivative works. However, off-air recordings need not be used in their entirety.
   g. Exchange program(s) with other institutions anywhere.
   h. Be used for public or commercial viewing.

E. Use of Radio off-air taping
   1. Permitted Uses – Individual educators may
      a. Allow a student to make a single copy of a small portion of a copyrighted radio program for legitimate scholarly or research purposes. Such a copy may not be sold or performed for profit.
      b. Copy radio broadcasts consistent with fair use guidelines established for off-air videotaping for use in face-to-face instruction. Contractual rights may entitle an individual to retain/use educational programs (i.e., those aired over National Public Radio, Public Broadcasting, and so forth) beyond the fair use period. Rights to extend the ten-day use period or the 45-day retention/evaluation period should be obtained in writing from the agency or individual holding distribution rights. Retention (not use) of recorded programs is permitted until additional use rights are established.

F. Rental, Purchase, and Use of Videotapes
   1. Permitted Uses – Unless precluded by county or district policy, individual educator’s may
      a. Use purchased or rented videotapes (e.g., feature films) as part of a systematic course of instruction. Such use shall be for face-to-face
instruction, and must take place in a classroom or similar area devoted to instruction.

b. Use only lawfully made videotapes. The purchase or rental of feature length or educational videotapes must be acquired through your local procedure or an authorized video distributor.

c. Arrange for the local school to transmit videotapes over their closed circuit television systems for face-to-face instruction.

2. **Prohibited uses** – Individual educators **may not**
   a. Use rented or purchased videotapes where written contract specifically prohibits such use in a classroom or face-to-face teaching situation.
   b. Use rented or purchased videotapes for assemblies, fundraising, (e.g., feature films) entertainment, or other applications outside the scope of face-to-face instruction.

3. **Educational Performances and Displays** – The Copyright Act clearly permits the showing of a motion picture, videotape, and so forth without an educational performance license if the following conditions are satisfied:

   a. use takes place in areas designated for classroom instruction;
   b. programs are shown as part of the instructional program, not for recreation or extracurricular use; and
   c. materials are used in face-to-face instruction. Any other use of copyrighted materials for entertainment or extracurricular purposes would require an educational performance license unless those rights were granted at the time of purchase.

   d. NOTE: The local school district may require approval by the principal and or department chair prior to the showing of rented or purchased feature films or videotapes.

G. **Music**

1. **Permitted Uses** – Individual educators **may**
   a. Make emergency copies of printed music to replace purchased copies which for any reason are not available for an imminent performance provided purchased replacement copies are substituted in due course.
   b. For academic purpose other than performance:
      (1) Multiple copies of excerpts or works may be made, provided that the excerpt does not comprise a part of the whole which would constitute a performable unit such as a section, movement, or area, but in no case more than ten percent (10%) of the work. The number of copies shall not exceed one (1) copy per student.
      (2) A single copy of an entire performable unit (section, movement, aria, etc.) that is:
         (a) confirmed by the copyright proprietor to be out of print.
(b) unavailable except in a larger work may be made by or for a teacher solely for the purpose of his/her scholarly research or in preparation to teach a class.
(c) printed copies that have been purchased may be edited or simplified provided that the fundamental character of the work is not distorted or the lyrics, if any, altered or lyrics added if none exist.
(d) a single copy of recording of performances by students may be made for evaluation or rehearsal purposes and may be retained by the educational institution or individual teacher.
(e) a single copy of a sound recording (such as a tape, disc, or cassette) of copyrighted music may be made from sound recordings owned by the institution or by an individual teacher for the purpose of constructing aural exercises or examination and may be retained by the Institution or the teacher.

2. **Prohibited Uses** - Individual educators *may not*
   
   a. Copy to create or replace or substitute anthologies, compilations, or collective works.
   
   b. Copy of or from works intended to be consumable in the course of study or of teaching such as workbooks, exercises, standardized tests, answer sheets, and like material.
   
   c. Copy for the purpose of performance, except as in 2(a) above.
   
   d. Copy for the purpose of substituting for the purchase of music, except as in (a) and (b) above under Permitted Uses.
   
   e. Copy without inclusion of the copyright notice that appears on the printed copy.

H. Use of Computer Software

The Copyright Act was amended on December 12, 1989, to define computer program and to provide for the reproduction of another copy of a computer program by the owner. Section 117 of the Copyright Act reads as follows: “Notwithstanding the provisions of Section 106, it is not an infringement for the owner of a copy of a computer program to make or authorize the making of another copy or adaptation of that computer program provided:

- that such a new copy or adaptation is created as an essential step in the utilization of the computer program in conjunction with a machine and that it is used in no other manner, or

- that such new copy or adaptation is for archival purposes only and that all archival copies are destroyed in the event that continued possession of the computer program should cease to be rightful”.

“All exact copies prepared in accordance with the provisions of this section may be leased, sold, or otherwise transferred, along with the copy from which such copies were prepared, only as part of the lease, sale, or other transfer of all rights in the program. Adaptations so prepared may be transferred only with the authorization of the copyright owner.”
1. **Permitted Uses** – an individual educator *may*
   a. Make a copy of an original computer program for the purpose of maintaining the availability of the program should it be damaged during use. Either the copy or the original may be retained in archives. Only one, either the original or the copy, may be used at any one time.
   b. Make a copy of a program as an essential step in using the computer program as long as it is used in conjunction with the machine and in no other manner.
   c. Make a new copy from the archival program in the event that the program in use is damaged or destroyed.
   d. Work with the Assistant Superintendent, Superintendent, or other designated persons to sign duplication rights agreements or licenses for software. In coordination with the site administrator, individuals may also enter into site or classroom licenses for software duplication.
   e. Use a purchased program sent from a manufacturer labeled “archival” simultaneously with the original copy of the program provided its use is permitted (not excluded) by the terms of the sales agreement.
   f. Make an archival copy of a rightfully-owned disk that is labeled “archival” by the software manufacturer.
   g. Load a software program from a single disk into a distribution network or to individual stand-alone computers for simultaneous use when the distribution network is only accessible to the owner-user if not otherwise prohibited by terms of a sales agreement.

2. **Prohibited Uses** – An individual educator *may not*
   a. Load the contents of one disk into multiple computers or use at the same time in the absence of a license permitting the user to do so.
   b. Load the contents of one disk into the local network or disk-sharing systems in the absence of a license permitting the user to do so.
   c. Make or use illegal copies of copyrighted programs on Diocesan equipment.
   d. Allow any person to surreptitiously or illegally duplicate computer software or access any database or electronic bulletin board.

**Database Downloading**

1. **Permitted Uses** – An individual/employee *may*
   a. Download to the printer bibliographic citations or full text of a document identified during a search of DIALOG, Wilsonline, etc., as the terms of the school’s or Diocese’s contract with the vendors specify. It is assumed that the user will require no more than 20 -30 citations, will be using a legitimate password/subscription for invoice purposes, and has local approval to order, receive, and provide payment for a full-text document or citations.
   b. Use downloaded material for individual research or teaching.

2. **Prohibited Uses** – An individual/employee *may not* (without express written consent of the database vendor)
   a. Keep archival copies of downloaded works.
   b. Download a “substantial taking” (complete database or most of the records). Note that this criterion also includes a qualitative aspect. For example, if
several records were retrieved from a large database but these records were qualitatively superior to the others, the use could also be considered a “substantial taking”.

3. **Obtaining Permission for Copying**
   a. A person may request and obtain permission to copy material from a copyrighted work; s/he may then use the work as expressly permitted and will not be bound by the limitations and prohibitions set forth above.
   b. Request for permission must be in writing and should be sent, together with an envelope addressed to the sender, to the permissions department of the publisher of the work. The request should include the title, author or editor, and edition of materials for which permission is sought; the exact materials to be used, with specification of amount, page numbers, chapters, including, if possible, a photocopy of the material; the number of copies to be made; the use to be made of the duplicated materials; the form of distribution; whether or not the copies will be sold; and the process by which the material will be reproduced.
   c. A copy of the written permission granted by the publisher or copyright owner should be preserved by the superintendent of a school or a specific other person.

I. Reproduction of Works for Libraries
   The Copyright Law imposes extensive restrictions on the reproduction of works for school libraries. Law forbids systematic duplication of multiple copies, with the exceptions noted below:
   1. **Permitted Uses** – A librarian may
      a. Arrange for interlibrary loans of photocopies of works requested by user, provided that copying is not done to substitute for a subscription to or purchase of a work.
      b. Photocopy for the purpose of interlibrary loan. However, the following inter-library loan restriction applies: MORE THAN SIX COPIES OF A SINGLE ARTICLE from a periodical (not a single issue, but over a year) shall be considered excessive and interpreted as an evasion of purchase of said periodical.
      c. Reproduce for a patron (student, staff, or member of the community) a single copy of one article or small part of a work to become the property of the patron for the purpose of study or research. (In an effort to promote material, the library may also reproduce a single copy of an article or page of a book for all teachers.) THE COPY MUST DISPLAY THE COPYRIGHT WARNING.
      d. Make a copy of an unpublished work for purposes of preservation, of a published work to replace a damaged copy, of an out-of-print work that cannot be obtained at a fair price.
e. Make off-the-air tape recordings of daily television news broadcasts for limited distribution to researchers and scholars for research purposes.

f. In accordance with the provisions of use, and for purposes of preservation or security, make one copy of a musical work, pictorial, graphic, sculptural work, motion picture, or other audiovisual work if the current copy owned by the library is damaged, deteriorated, lost, or stolen; and it has been determined that an unused copy cannot be obtained at a fair price. A music teacher may preserve or replace library copies when not available for purchase.

2. **Prohibited Uses** – A librarian *may not*

   a. Make copies for students if there is a reason to suspect that the students have been instructed to obtain copies individually.

   b. Copy without including a notice of copyright on the reproduced material.

**Libraries and students have additional privileges others do not**

1. **A student *may***

   a. Tape a recording to use as background music for a slide production to be *used in class*. (Since a class effort might be appropriate at a later time as a media fair project or as part of a public display, either inside or outside the classroom, the student is advised to develop an original composition or to use music from a production library or other sources for which the school has obtained a license and copyright permissions.)

   b. Tape a song from a record owned by the student in order to provide music for a class photography project. The program may be shown at no charge to a parent group. However, if a parent owns the record, or if admission will be charged, taping the song would be an infringement.

   c. Use an opaque projector to enlarge a visual from a book or magazine onto a poster. (An outline made of the U.S., the states, and rivers may not be copyrighted. These are considered public domain. The color and details, however, are copyrighted. Any commercial may be used to generate merely an outline map.)

2. **A student *may not***

   a. Be directed to violate copyright in behalf of a teacher;

   b. Donate student photocopies (that incorporate copyrighted material) to become part of a school’s collection.

The library media specialist and media staff are protected from copyright infringement violation by users of equipment under their jurisdiction if every duplicating machine is posted with a copyright warning to the effect that “the use of machine to reproduce copyrighted material beyond the legal fair use is punishable by fine and/or imprisonment of the user.”

**EMERGING TECHNOLOGIES** – Newer technologies are easily changed or merged with one another. In all likelihood, their potential for manipulation will result in the creation of new copyrightable forms of expression. These technologies include, but are not limited to digital video, videodisc, satellite
transmission, distance learning, CD-ROM, on-line databases (and their downloading), informational networks, and other educational interventions which can be manipulated into new copyrightable forms of expression.

When using the new technologies, educators need to be fully aware of the potential for copyright infringement. At the time of purchase, it is essential to specify the intended use of the media and understand the provisions of any contract a distributor may include with the media purchased. Educational applications may be enhanced if their purchase procedures are followed.

In the absence of clearly granted rights, it is recommended that educators contact the copyright holder in writing for permission to manipulate or use their technologies in alternative ways. This course of action will ensure compliance with the spirit and intent of the copyright law as it applies to the role of electronic information and its transfer and use.

NOTE: to avoid liability for copyright infringement on the part of the school, library, or an employee as a result of unsupervised duplicating, a notice must be displayed to the effect that making a copy may be subject to the U.S. Copyright Act. The Register of Copyrights has prescribed the requirements for such warnings as follows:

NOTICE

WARNING CONCERNING COPYRIGHT RESTRICTIONS

The copyright law of the United States (Title 17, United States Code) governs the making of photocopies or other reproduction of copyrighted material.

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EXHIBIT K-a

DEPOSIT FORM

NAME OF ORGANIZATION: ________________________________________________

CASH ACCOUNT #: _________________________________

DATE OF DEPOSIT: _________________________________

Currency: $_______________

Coin: $_______________

Checks: $_______________

TOTAL DEPOSIT: $_____________

*****************************************************************************SUMMARY*****************************************************************************

<table>
<thead>
<tr>
<th>Source of Deposit</th>
<th>Charge to Account No.</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

$_______________

Prepared By: _________________________________________
EXHIBIT K-b

DIOCESE OF BEAUMONT
DISBURSEMENT REQUEST

Issue check to: VENDOR #: __________

VENDOR: ________________________________________ S. S. #: __________

ADDRESS #1: __________________________________________

ADDRESS #2: __________________________________________

CITY: ______________________ STATE: __________ ZIP: __________

REQUESTED BY: ______________ DEPT: ______________ DATE: __________

OFFICE HEAD APPROVAL: ____________________________

Initiating indicates the expenditure is within the approved budget.

Supporting documents must be attached to this form.

COMMENTS:

If a disbursement is to be made from a Grant, please complete the "Grant Distribution" section below in addition to the "Accounting Distribution" information.

GRANT DISTRIBUTION

Description: __________________________________________

Send check to: VENDOR __________ DUE DATE __________

DEPT __________

OTHER __________

ACCOUNTING DISTRIBUTION

<table>
<thead>
<tr>
<th>CODE #</th>
<th>DEPT #</th>
<th>FUND #</th>
<th>INVOICE #</th>
<th>DESCRIPTION</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

TOTAL: __________________________________

CODING, FOOTING & REVIEW: ____________________________ APPRVD: __________

3/24/2010 K-27
EXHIBIT K-c

SAMPLE CONTRIBUTION ACKNOWLEDGMENT

St. Mary
3333 N. Main Street
Beaumont, Texas 77701

January 15, 1999

Mr. & Mrs. John Doe
43 Carriage Road
Beaumont, Texas 77701

Dear Mr. & Mrs. Doe:

It is that time of the year to send out contribution statements so that you will have a record of your contributions to St. Mary for your income tax report. Your generosity to the church over the past year has made it possible to finance a number of improvements. Were it not for your continuous help this would be impossible. So, on behalf of the entire parish, I wish to thank you.

Our records show that you have contributed the following amounts for the period January 1 through December 31, 1998:

<table>
<thead>
<tr>
<th>Amount</th>
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<tbody>
<tr>
<td>$ 300</td>
<td></td>
</tr>
<tr>
<td>$ 275</td>
<td></td>
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<tr>
<td>$ 425</td>
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<tr>
<td>$ 500</td>
<td></td>
</tr>
<tr>
<td>$1,500</td>
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</tr>
</tbody>
</table>

This acknowledgement of your contribution is provided pursuant to section 170(f)(8) of the Internal Revenue Code. St. Mary parish did not provide any goods or services in whole or partial in consideration for the above contribution. Only intangible religious benefits were provided.

Please accept my sincere appreciation of your loyalty and commitment to our parish.

Devotedly yours in Christ,

Rev. Jack Daniels
**DIOCESE OF BEAUMONT - TIMESHEET**

**2. Name:**

**3. Pay Period:**

**4. Check Date:**

**5. Department:**

**Status:** Non-exempt

<table>
<thead>
<tr>
<th></th>
<th>MONDAY</th>
<th>TUESDAY</th>
<th>WEDNESDAY</th>
<th>THURSDAY</th>
<th>FRIDAY</th>
<th>SATURDAY</th>
<th>SUNDAY</th>
<th>Box #</th>
<th>TOTAL HOURS</th>
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</thead>
<tbody>
<tr>
<td>Hours At Work</td>
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<td>Vacation</td>
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<td>Jury Duty</td>
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<td>Bereavement Leave</td>
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<td>Unpaid Absence</td>
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<td><strong>Total Hours (1st Week)</strong></td>
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<td><strong>HOURS IN #6 OVER 40</strong></td>
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<th></th>
<th>MONDAY</th>
<th>TUESDAY</th>
<th>WEDNESDAY</th>
<th>THURSDAY</th>
<th>FRIDAY</th>
<th>SATURDAY</th>
<th>SUNDAY</th>
<th>TOTAL HOURS</th>
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<tbody>
<tr>
<td>Hours At Work</td>
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<td>Vacation</td>
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<td>Holiday</td>
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<td>Jury Duty</td>
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<td></td>
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<tr>
<td>Bereavement Leave</td>
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<td>Unpaid Absence</td>
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<td></td>
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<tr>
<td><strong>Total Hours (2nd Week)</strong></td>
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<tr>
<td><strong>TOTAL HOURS (1st and 2nd Week)</strong></td>
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</table>

I certify that this document is a true and correct account of my time and leave for the pay period indicated above.

- **Vacation Hrs Used (Submit Request For Leave Form)=** #7 + #16
- **Personal Hrs Used (Submit Request For Leave Form)=** #8 + #17
- **Medical Hrs Used (Submit Request For Leave Form)=** #9 + #18
- **Holiday Hrs Used =** #10 + #19
- **Jury Duty Hrs Used (Submit Request For Leave Form) =** #11 + #20
- **Bereavement Leave Used (Submit Request For Leave Form) =** #12 + #21
- **Unpaid Absence Leave Used =** #13 + #22
- **Total Leave Hours = #24 through #29**
- **Total Regular Hours = #6 + #15 + #31 - #14 - #23**
- **Total Overtime Hours = #14 + #23**

3/24/2010
Exhibit K-e
TUITION ASSISTANCE REQUEST WORKSHEET

SECTION A- PARENT OR GUARDIAN INFORMATION
Include all parents or guardians who reside in the family home. PLEASE PRINT CLEARLY.

Please check one: ☐ Father ☐ Stepfather ☐ Guardian

<table>
<thead>
<tr>
<th>Last Name</th>
<th>First Name, MI</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Social Security Number</th>
<th>Age</th>
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</thead>
<tbody>
<tr>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Occupation</th>
<th>Work Phone Number</th>
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<tbody>
<tr>
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</table>

<table>
<thead>
<tr>
<th>Employer</th>
<th># of years</th>
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</thead>
<tbody>
<tr>
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</tbody>
</table>

Marital status (please check one): ☐ Single ☐ Married ☐ Separated ☐ Divorced ☐ Widowed

Please check one: ☐ Mother ☐ Stepmother ☐ Guardian

<table>
<thead>
<tr>
<th>Last Name</th>
<th>First Name, MI</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Social Security Number</th>
<th>Age</th>
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<table>
<thead>
<tr>
<th>Occupation</th>
<th>Work Phone Number</th>
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</table>

<table>
<thead>
<tr>
<th>Employer</th>
<th># of years</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Marital status (please check one): ☐ Single ☐ Married ☐ Separated ☐ Divorced ☐ Widowed

If any student’s parents are divorced or separated, is there an agreement which requires the non-custodial parent (not listed here) to make contributions specifically earmarked for education? _____Yes _____No If yes, what is the annual contribution? $__________________

SECTION B- HOUSEHOLD INFORMATION
PLEASE PRINT CLEARLY

Street Address: ____________________________________________City: ____________________________________________

State:_______________ Zip Code:__________________ Home Phone Number:_____________________________________

How many people will reside at this address during 20___-__ school year? No. of parents: ________ No. of children: _______

SECTION C – INFORMATION ABOUT DEPENDENTS
Include all dependents who reside in the family home and rely on the adults in Section A for their primary support

Please print the full name and age of each child below. If the child will attend a tuition-charging school, college, preschool, or day care facility during the 20____-____ school year, provide the information requested.

<table>
<thead>
<tr>
<th>Last Name</th>
<th>First Name</th>
<th>Age</th>
<th>School, Day care, College, Preschool, etc.</th>
<th>Grade* 20</th>
<th>Tuition Amount 20</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

*Enter “D” for Day Care, “C” for College. Include amounts to be paid for Day Care in the tuition column of this section.
Parent or Guardian Information

Wages, Salaries and Tips _________.00 Form 1040 line 7, or Form 1040EZ line 1
Taxable Interest Income _________.00 Form 1040 line 8A, Or Form 1040EZ line 2
Dividend Income _________.00 Form 1040 line 9
Business and/or Farm Income (loss) _________.00 Form 1040 line 12 and/or line 18
Capital Gains or Losses _________.00 Form 1040 line 13
Taxable Retirement _________.00 Form 1040 lines 15b & 16b
Rental Properties, Royalties, Partnerships, S Corporations, Trusts, Etc. _________.00 Form 1040 line 17
Unemployment Compensation _________.00 Form 1040 line 19 or Form 1040EZ line 3
Taxable Social Security Benefits _________.00 Form 1040 line 20b
Other Taxable Income _________.00 Form 1040 line 21
Worker’s Compensation Received _________.00 Include any compensation received during 20__
Welfare/Food Stamps Received _________.00 Include AFDC, ADC received during 20__
Child Support Received _________.00 Do not include amounts reported in Section A specifically earmarked for educational purposes
Federal Income Taxes Paid _________.00 Form 1040 line 57 or Form 1040EZ line 10
Child Support Paid _________.00 Include total paid during 20__
Medical and Dental expense not paid by insurance or otherwise reimbursed _________.00 Include amounts paid for medical or dental insurance, or for treatment, and not reimbursed by others. Do not include insurance premiums paid by an employer.

<table>
<thead>
<tr>
<th>Annual Income (1)</th>
<th>Amount</th>
<th>Annual Expenditures</th>
<th>Amount</th>
<th>Contingent Liabilities</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commission, Bonus</td>
<td>Mortgage Payments</td>
<td>As Endorser</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Recurring Income</td>
<td>Other Real Estate Mortgages</td>
<td>As Guarantor</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nonrecurring Income</td>
<td>Automobile Payments</td>
<td>On Damage Claims</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>Total</td>
<td>Total</td>
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</tbody>
</table>

(1) Check this space if you are providing a current year income tax return complete with all schedules in lieu of completing the above section, “Annual Income”. By doing so, you certify that the tax return information is correct and that the Diocese of Beaumont may rely upon it as stated below. Note: The Annual Expenditures and Contingent Liabilities Sections must still be completed.

How much would you like in assistance? ________________________________

3/24/2010

K-31
Please provide a brief description of any significant changes in income, expenses or financial condition expected during 20__, or any other information that you would like considered when determining aid eligibility. Attach additional sheets if necessary.

I (We) hereby certify that the information on this form and all attachments is complete and accurate to the best of my (our) knowledge.

Certifying Parent or Guardian Printed Name  Parent or Guardian Signature  Date

Certifying Parent or Guardian Printed Name  Parent or Guardian Signature  Date

Please Remember to:
✓ Answer each question, entering zero if applicable.
✓ Attach a copy of your 20__ tax return, including all attachments and schedules.
Appendix L

Self-Grading Report

The following are Guidelines for Preparing the Self-Grading Report, which was developed to assist the parish/school/entity in determining the strength of its internal control system.

The grading portions of this report are broken down into a point scale as follows:

2 points – function is performed on a consistent basis
1 point – function is sometimes performed
0 points – function is never performed
N/A – question is not applicable meaning it does not pertain to your location

A formula is also provided to evaluate the results of the report. A step-by-step procedure for this is as follows:

1. The total number of questions asked is 163 with multiple parts giving a total of 183 possible answers. Subtract those questions answered with N/A.
2. Multiply that total from No. 1 above by two. This will give you the total number of possible points.
3. Add the total number of points assigned on the self-grading report. Exclude those questions answered with N/A.
4. Divide the total in No. 3 above by the result in No. 2 above, and multiply the result by 100. This will give you your compliance percentage.
5. Compare this percentage to the range below for your letter grade.

<table>
<thead>
<tr>
<th>Letter Grade</th>
<th>Percentage Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>90% to 100%</td>
</tr>
<tr>
<td>B</td>
<td>80% to 89%</td>
</tr>
<tr>
<td>C</td>
<td>70% to 79%</td>
</tr>
<tr>
<td>D</td>
<td>60% to 69%</td>
</tr>
<tr>
<td>F</td>
<td>less than 60%</td>
</tr>
</tbody>
</table>

An example is given below to show how this formula works:

A parish answered 183 questions that included 10 N/A questions. Those questions were assigned a total of 300 points. The score is calculated as follows:

183 questions answered less 10 N/A questions = 173 questions
173 questions multiplied by 2 = 346 total possible points

300 points assigned, divided by the total possible points of 346, times 100, yields a compliance percentage of 87%.

Your letter grade is a “B”.

03/24/10
Parish Name: _____________________ Parish Number: _________

**General**

1) Is a bookkeeper employed?

   Name: _____________________ Date of Hire: ______________

2) Does the bookkeeper attend the semiannual Administrative Team workshops sponsored by the Department of Financial Services?

3) If no bookkeeper is employed, who has the responsibility for recording transactions?

4) Who maintains the accounting records?

5) Does this person have a copy of the Temporalities Manual?

6) Filing systems:
   a) Accounts payable (vendor) files?
   b) Payroll files?
   c) Personnel records?

7) Does an alternate individual have access to computer systems (pastor/principal/director) or have knowledge of passwords?

8) Does the office have a diocesan chart of accounts?

9) Work is completed and forwarded to the CPA firm by due dates.

10) Accounting records (journals and ledgers) are retained in an organized manner.

11) There are proper backup procedures for computer data.

12) Accounting records of the school (if applicable) are kept entirely separate from the parish records.

13) Subsidy expenses to the parish are reconciled to subsidy income to the school (if applicable).

14) Financial statements are kept according to the retention schedule.

15) Parish priest reviews Financial Statements and indicates so by initializing the reports.

<table>
<thead>
<tr>
<th>#</th>
<th>2</th>
<th>1</th>
<th>0</th>
<th>N/A</th>
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</thead>
<tbody>
<tr>
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<td>No</td>
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<td>2</td>
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<td>5</td>
<td>Yes</td>
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<td>6.a</td>
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<td>6.b</td>
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<td>6.c</td>
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<td>15</td>
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</tbody>
</table>
16) All of the following items are paid up to date (or payments in process):
   a. Worker’s compensation
   b. Property and casualty insurance (drafted)
   c. Loans
   d. Priest’s annual pension contribution
   e. Assessments
   f. Accounting fees
   g. Health insurance premiums (drafted)
   h. Lay retirement contributions
   i. Payroll taxes
   j. Payroll deductions
   k. Property taxes (if applicable)
   l. Vendor invoices/statements

17) The budget process as described in the Diocesan Temporalities Manual is followed.

18) Is the current budget a deficit budget? Yes_____ No_____
   a. The budget is completed and forwarded by due dates.

19) Compiled financial statements are reviewed by the pastor/principal/director.
   a. By the Parish Council.
   b. By the Finance Council.

20) Monthly reports are prepared for all parish/school/entity organizations.
   a) Do parish/school/entity organizations submit budgets?
   b) Do the reports compare actual numbers?

21) The parish/school/entity files the following with the appropriate agencies:
   a) Payroll Tax Form 941 (Quarterly)
   b) Form W-2 with Transmittal Form (W-3)
   c) Form 1099 – Miscellaneous Income with Transmittal Form (1096)
d) Form 990T (if any unrelated business income)

e) Form 8282 – Donee Information Return

22) Donated stocks and securities are forwarded to the Pastoral Center.

23) Does the parish/school/entity have a Finance Council?

If so, list all members of the Finance Council:

_____________________ ____________________
_____________________ ____________________
_____________________ ____________________

24) Have members of this Council reviewed the Temporalities Manual and familiarized themselves with Diocesan Internal Controls?

25) Does the parish/school/entity have an audit committee?

26) If yes, what was the date of the last audit?

   Date: _____________________________

27) Who are the authorized signers on the checking accounts?

   ________________________________

   ________________________________

28) Are bank accounts set up in the name and address of the parish?

29) The number of checking accounts owned by the parish/school/entity are limited to those absolutely required (ex: church operating account, school operating account, and bingo account).

30) Bishop’s Faith Appeal pledges are submitted to the Pastoral Center as appropriately requested.

31) Development efforts (ex: fundraisers) are approved by the Office of Stewardship and Development.

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**Petty Cash**

32) An imprest petty cash fund is used.

33) If an imprest fund is used, is responsibility vested in one person only?

34) What is the amount of the fund? ____________________________

35) Checks for reimbursements are made out to the order of the custodian of the fund with the fund designation denoted on the face of the check.

36) Receipts are obtained for all petty cash disbursements.

37) The petty cash account is listed on the parish/school/entity balance sheet.

38) A surprise count is performed at least annually.

39) Petty cash funds are segregated from other cash.

40) There is a prohibition against petty cash disbursements over a specified amount.

41) A prenumbered voucher is used for all disbursements.

42) The custodian is independent of persons handling receipts.

**Bank Reconciliations**

43) All bank statements are mailed to the parish/school/entity office.

44) Who opens the bank statements?

___________________________________________________________

45) Who performs the reconciliation?

___________________________________________________________

46) Bank reconciliations are initialed and dated by appropriate reviewer.

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47) Bank reconciling items are cleared on a timely basis.

48) Cancelled checks and bank statements are retained.

49) The Finance Council reviews the bank reconciliations.

50) All bank statements and all reconciliation records are retained for future reference.

**Receipts**

51) A counting team counts the receipts from the offertory collection.

If so, how many on a team? _______________________________

52) Counting teams are rotated.

53) The collection is counted in a secure area where parishioners or others do not have need of access.

54) Count sheets are prepared during the counting and signed by the counters.

55) Are security (Tyvek) envelopes used?

56) If so, does the counting team receive the security (Tyvek) envelope sealed?

57) Count sheets are subsequently reconciled to the deposit by a person other than the individual making the deposit.

58) Receipts are posted to a record kept of individual donor contributions/tuition.

59) For schools, an independent professional tuition collection agency is used.

60) Donor envelopes are retained as support for subsequent review.

61) Separate persons post envelopes and prepare deposit slips.

62) Cash receipts are posted to individual records by someone not having access to cash.

63) Receipts posted to records of donor contributions are balanced with receipts recorded on the books.
64) The record of contributions is mailed, or otherwise given to donors. If so, how often?

________________________________________________________________________

65) Appropriate documentation, as required by law, is provided to contributors for quid pro quo contributions in excess of $75.

66) Cash receipts are kept in a safe until deposited.

a) If not, how are they safeguarded?

________________________________________________________________________

67) How many people have access to the safe?

________________________________________________________________________

68) Who deposits cash in bank?

________________________________________________________________________

69) How often are receipts deposited in the bank?

________________________________________________________________________

70) A night depository is used when necessary.

71) All receipts are accompanied by a deposit slip which identifies:

a) Amount of deposit

b) Account to be credited as income

c) Date of deposit

d) Source of deposit

e) Signature of person verifying deposit

72) Deposits are made intact directly to the regular checking account.

73) Differences between the actual amount deposited and the recorded deposits are corrected by a separate entry.
74) Cash receipts are deposited on the first business day following services.

a) If not, when are they deposited?

75) All receipts are deposited daily.

a) If not, how often are they deposited?

76) Are cash receipts that are received through the mail generally of a significant amount? Yes_____ No_____  

77) A record of cash or checks received through the mail is kept by the person opening the mail and subsequently compared to the deposited funds.

78) What other types of receipts are received?

79) Checks are restrictively endorsed (FOR DEPOSIT ONLY) when received.

80) NSF checks are re-deposited on a separate deposit slip from other deposits.

81) Amounts to be deposited to savings accounts are first deposited to regular checking account.

82) How many checking accounts and savings accounts does the parish/school/entity have?

Disbursements

83) All acquisitions are authorized.

84) Purchase orders are utilized.

85) Access to computerized records are limited to those with a logical need for such access.
86) Are all disbursements, other than from petty cash, made by check?
87) If not, are wire transfers preauthorized?
88) Special approval is required for checks to be written.
89) All checks are pre-numbered.
90) Blank check stock is secure and its usage controlled.
91) It is a policy to **NOT** write checks to the order of CASH.
92) Has bank been notified in writing not to cash checks made out to entity?
93) Is the signing of checks in advance prohibited?
94) Is the countersigning of checks in advance prohibited?
95) Who signs checks if the pastor/principal/director is sick or on vacation?
96) The bookkeeper is prohibited from signing checks.
97) Rubber stamps are prohibited.
98) Documents in support of all disbursements are retained.
99) Check signers review supporting documentation prior to signing.
100) VOIDED checks are retained and accounted for.
101) Interest and principal amounts are separated on the ledger sheets for payments made on loans.
102) Invoices are CANCELLED after payment.
103) The account distribution is indicated on the face of the invoice.
104) Reimbursements to petty cash are supported by receipts.
105) Unused checks are locked in a secure location.

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106) Checks are mailed by someone other than the check preparer.

107) Expenses applicable to both parish and school are prorated.

108) All expenditures over $2,000 require two signatures.

109) All expenditures over $2,000 require two signatures if pastor is not present.

110) All expenditures over $15,000 are approved by the Bishop.

111) Assessments are paid within thirty days of billing.

112) The Diocesan Service Provider Agreement is utilized.

113) Current certificates of insurance are on file for service providers.

114) The certificates of insurance on file name the Diocese/parish/entity as additional insured.

**Investments**

115) Savings, passbooks, and money market accounts are updated at least quarterly and in agreement with the quarterly report.

116) All investment accounts are listed on the balance sheet.

117) Investment accounts are updated with interest each month.

118) All securities are forwarded to the Diocesan Pastoral Center upon receipt.

**Property, Plant, & Equipment (PP&E)**

119) Detailed listings are kept of the various units of PP&E in excess of $1,000 (land, buildings, furnishings and equipment) showing cost and date acquired, serial number (if applicable), and any other pertinent data.

120) There is a list of property controlled by various organizations on file in the parish/school/entity office.

121) These listings are periodically revised, as assets are added/purchased or deleted/sold.
121) The copies of these lists are forwarded to the chancery.

122) A list is maintained of all persons who have keys to the premises.

123) There are locks on all doors.

124) What basis of valuation is used to record purchased assets?

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125) All PP&E (land, buildings, and equipment) of the school are recorded on the school books, as opposed to the parish books.

126) Annual inspections are made of parish/school/entity plant for loss control.

127) List any vehicles owned by the parish/school/entity (include VIN#):

_________________________ __________________________
_________________________ __________________________

128) Driving records of operators of parish/school/entity vehicles are obtained.

129) Driving records and proof of insurance of persons using personal vehicles are obtained.

130) Does the parish/school/entity lease any automobiles or other vehicles?  Yes_____  No_____  

131) Are there future plans for renovation and/or new construction?  

Yes_____  No_____  

132) Insurance claims are reported promptly.
Other Assets

133) List all other investment assets owned by the parish/school/entity (e.g., real estate, oil wells, limited partnerships, rental properties, etc.)

Investment | Cost | Market Value
------------- | ------ | --------------
------------- | ------ | --------------
------------- | ------ | --------------

Liabilities

134) Is the parish/school/entity free of any long-term debt? If not, list details:

135) There is a formal authorization procedure followed to obligate the parish/school/entity for long-term/short-term commitments.

a) List any commitments:

Payroll/Personnel Issues

139) The payroll is prepared using:

a) time sheets for all employees

b) current Circular E information (Federal Income Tax and Social Security Withholding Information)

140) Payroll tax deposits and 401K are remitted within three business days of payroll date.
The following payroll related items are maintained for each employee:
   a) W-4
   b) I-9
   c) salary history
   d) vacation days, sick days, personal days
   e) position description
   f) new employee information form

Salary and payroll information is kept in a locked file cabinet.

W-2’s are issued for each employee (including the pastor) by January 31.

1099’s are issued for all non-employee persons paid over $600 for the calendar year.

The 941 Quarterly Federal Report is prepared and taxes submitted on a timely basis.

All eligible employees (working 30 hours or more per week effective January 1, 1997) are included on the retirement reporting form.

Have all eligible employees been given an Employee Handbook?

All salary levels are reviewed by the parish finance council.

Employee screening procedures are utilized with new hires.

Time and attendance records are maintained.

**Affiliated Activities**

**For Parishes/schools/entities with Bingo:**

If Bingo is conducted, please answer the following questions. If not, go to question 152.

a) How often is Bingo conducted?
b) Has a copy of state laws been made available to all members of the finance council, pastoral council and bingo committee?

c) Is bingo being held “on-site”?

d) Quarterly reports are submitted to the appropriate authority as required by law.

e) A separate checking account is maintained for Bingo.

f) Deposits are made the first business day after the games.

g) The Bingo is administered, conducted and promoted by volunteer personnel who receive NO REMUNERATION of any kind (even tuition).

h) Is the Bingo account listed on the balance sheet?

i) What is the frequency of transfers of bingo proceeds to the parish general fund?

For Parishes with a Cemetery

152) If the parish has a cemetery, please answer the following questions. If not, skip to question 153.

a) Are cemetery records (perpetual care, lots, etc.) maintained in the parish office?

b) Are they maintained in a safe or locked fireproof cabinet?

c) Are there duplicate records stored at another location?

If yes, where? ________________________________

d) Have there been any disinternments since the last review report? Yes ____ No ____

Mass Stipends

153) Mass stipends are recorded in a parish Mass Intention Book by date, intention, and amount received.
154) Mass stipends are recorded in the financial records.

155) Mass stipends are deposited in the parish general checking account.

Activities

156) Is rental income received from any of the following sources:
   a) Rental of parish hall? Yes_____ No_____
   b) Rental of buildings (apartments, houses, stores, offices, etc.)? Yes_____ No_____
   c) Use of parking lot on weekdays or nights? Yes_____ No_____
   d) From a business activity that could also be carried on by a commercial establishment? Yes_____ No_____
   e) Advertising in the bulletin? Yes_____ No_____

157) Fundraising activities of all affiliated organizations are reviewed by the finance council.

158) The Diocesan Hold Harmless and Rental Agreement is utilized.

159) Certified peace officers are hired by parish/school/entity when alcohol is served.

160) The political activity restrictions are observed.

161) Special events coverage is obtained for events open to the public.

Other

162) When mailing large quantities of mail, a third class bulk mailing permit for non-profit organizations is used by the parish/school/entity.

163) Postage stamps are kept in a safe and secure location.
Please use the following space to list any questions, problems or suggestions that you would like to discuss:

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

SELF GRADING:

Possible Points
Total number of questions answered ______(a) minus N/A questions _____(b) = ______ x 2 = ______(c) possible points

Points Assigned
Total number of points assigned (excluding N/A questions) = ______(d) ÷ ______(c) = ______(e) x 100 = ______

Letter Grade
A = 90% - 100%
B = 80% - 89%
C = 70% - 79%
D = 60% - 69%
F = less than 60%

Preparer ___________________________ Date _____________

Preparer ___________________________ Date _____________

Preparer ___________________________ Date _____________

Pastor/principal/director ___________________________ Date _____________
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