

APPENDIX

| | <u>Page</u> |
|---|-------------|
| APPENDIX I - Accounting Procedures | |
| Chart of Accounts | I-1 |
| Glossary of Basic Accounting Terms..... | I-4 |
| APPENDIX II - Audit Procedures | |
| Internal Control Questionnaire..... | II-1 |
| Audit Attachment A..... | II-19 |
| APPENDIX III - Payroll Issues | |
| Determination of Employee Status | III-1 |
| Government Reporting Requirements for Employees..... | III-2 |
| Government Reporting Requirements for Non-Employees..... | III-3 |
| Clergy Payments Table..... | III-5 |
| IRS Questions to Determine Employee Status | III-6 |
| APPENDIX IV - Sample Forms/Reports: | |
| Check Request | IV-1 |
| Deposit Form | IV-2 |
| Collection Count Report..... | IV-3 |
| Sample Contribution Acknowledgement | IV-5 |
| Parish Endowment..... | IV-7 |
| School Endowment..... | IV-9 |
| Cemetery Endowment..... | IV-11 |
| Authorization of Stock Transfer..... | IV-12 |
| Stock Transfer Form | IV-13 |
| Permission for the Sale of Alcohol..... | IV-14 |
| Checklist for Employee Personnel Files | IV-15 |
| Conference/Meeting Travel Expense Report | IV-16 |
| Mileage and Meal Expense Report | IV-17 |
| Parish Payment Transmittal Form | IV-18 |
| Facility Usage/Indemnity Agreement..... | IV-19 |
| Addendum to Construction Contract | IV-21 |
| Addendum to Lease | IV-24 |
| Addendum/Changes to AIA Contract | IV-27 |
| Unaffiliated Organization Agreement | IV-31 |
| Conflict of Interest Disclosure Statement | IV-33 |
| Report of Suspected Fraud | IV-34 |
| Pastor Change Checklist..... | IV-35 |
| Mileage Log & Reimbursement Form-Clergy & Employees | IV-36 |
| Withdrawal Form for Parishes/Schools..... | IV-37 |

| | |
|---|-------|
| DLS (Deposit & Loan) Transmittal Form | IV-38 |
| FAQ-Serving Alcohol at Parish Events | IV-39 |
| Political Activity Letter-Catholic Conference of Kentucky | IV-42 |
| Chancery Financial Six Month Reports/Parish & School | IV-46 |
| Attachment 1 to Financial Reports | IV-50 |
| Examples for the Proper Use of Transfer Accounts | IV-51 |
| Parish Financial Statement Checklist | IV-52 |
| Charitable Gaming Annual Report | IV-53 |

APPENDIX V - Personnel Policies

CHART OF ACCOUNTS

The Chart of Accounts was designed to be used on either the manual bookkeeping system or the PDS Ledger/Payroll software program. Not all of the accounts listed will be used by every parish and school. The PDS Ledger/Payroll system allows flexibility if new accounts must be added.

For manual users, there are no account numbers associated with the account name. However, on the computer system there are four digit account numbers assigned to each account as follows:

The major categories and their corresponding numbers are listed below:

| | |
|-------------|--|
| 0XXX | BALANCE SHEET |
| 0000 | Assets |
| 0100 – 0139 | Cash & Cash Equivalencies |
| 0140 – 0149 | Accounts Receivable |
| 0150 – 0159 | Inventory |
| 0160 – 0169 | Prepaid Expenses |
| 0170 – 0179 | Short Term Investments |
| 0190 – 0199 | Deposits with Archdiocese |
| 0300 – 0309 | Long Term Investments |
| 0400 – 0469 | Land, Buildings, Furnishings & Equipment |
| 0500 – 0569 | Accumulated Depreciation |
| 06XX | Liabilities |
| 0610 – 0619 | Accounts Payable |
| 0620 – 0639 | Special Collections Payable |
| 0640 – 0659 | Payroll Taxes/Benefits Payable |
| 0660 – 0669 | Accrued Liabilities |
| 0670 – 0679 | Notes & Loan Payable |
| 0680 – 0689 | Deferred Revenues |
| 08XX | Fund Balances |
| 0810 – 0819 | Unrestricted Fund Balances |
| 0820 – 0829 | Restricted Fund Balances |
| 0830 – 0839 | Permanently Restricted Fund Balances |
| 1XXX | SUPPORT AND OTHER REVENUES |
| 1010 – 1039 | Collections |
| 1100 – 1139 | Bequests & Donations |
| 1300 – 1399 | Fund Raising Activities (Net) |
| 1400 - 1419 | Tuition & Fees |
| 1500 – 1519 | Subsidies & Grant Income |
| 1550 – 1559 | Investment Income |
| 1560 – 1569 | Gain/Loss on Sale of Assets |
| 1580 – 1589 | Rental Income |
| 1600 – 1769 | Auxiliary & Program Income |
| 1800 – 1809 | Expense Recoveries |
| 2XXX | EXPENSES |
| 2010 – 2019 | Payroll |
| 2110 – 2119 | Payroll Related Expenses |
| 2240 – 2249 | Rectory Supplies & Expenses |
| 2300 – 2339 | Other Supplies & Services |
| 2900 – 2949 | Activities |

| | |
|-------------|--|
| 3011 – 3029 | Instructional Supplies |
| 3600 – 3669 | Depreciation Expense |
| 3700 – 3719 | Plant & Grounds Expense |
| 3800 – 3819 | Assessments & Grants/Donations Expense |
| 4100 – 4269 | Auxiliary & Program Expense |
| 4600 – 4609 | Interest Expense |
| 4700 – 4709 | Extraordinary & Capital Expenses |

5XXX

| | |
|------|--|
| 5101 | Transfer From Designated Funds |
| 5115 | Transfer to Record Fixed Assets |
| 5132 | End of Month-Restricted Fund Balance Transfers |

TRANSFERS

- . Accounts that end in "0" are **HEADING** or master accounts only and no posting should be made to these accounts
- . Accounts that end in "9" are **TOTAL** accounts which provide for the total of the preceding accounts and no posting should be made to these accounts.
- . Accounts ending in numbers "1" through "8" are **DETAIL** accounts which should be used for posting all transactions.

The computer system also allows for the user to add a decimal and two extra digits to each of these accounts (e.g., 0101.10). For ease of producing reports for your committees and organizations, the Chancery Finance Department recommends that the computer user take advantage of this feature. By adding a decimal and the extra two digits, the user can easily identify accounts and generate reports by department and/or organizations. The first of the extra two digits should identify the major department, with the second number identifying divisions of that department. Listed below are the archdiocesan defined departments. For any number with no pre-defined department, the parish may choose the department under the appropriate headings.

10 – 19

| | |
|----|---------------------------|
| 10 | General Parish Operations |
| 11 | Stewardship |

PARISH ADMINISTRATION

20 – 29

| | |
|----|-------------------|
| 20 | Worship Committee |
| 21 | Music Ministry |
| 22 | Altar Society |

WORSHIP/LITURGY

30 – 39

| | |
|----|---------------------|
| 30 | Religious Education |
| 31 | RCIA |
| 32 | Youth Ministry |
| 33 | Hispanic Ministry |

RELIGIOUS EDUCATION/FORMATION

40 – 59

| | |
|----|--------------------------|
| 40 | Ministry to Sick & Needy |
| 41 | Bereavement |

PARISH MINISTRIES

60 – 79

| | |
|----|---------|
| 60 | Daycare |
|----|---------|

SELF-SUPPORTING ORGANIZATIONS/RESTRICTED FUNDS

| | |
|----------------|---|
| 61 | St. Vincent DePaul |
| 62 | Men's Club |
| 63 | Women's Club |
| 64 | Senior Citizens Club |
| 65 | Rosary Makers Club |
| 66 | Family Ministries |
| 67 | Athletics/Boosters |
| 80 – 89 | SCHOOL |
| 80 – 85 | General School Operations |
| 80 | General School Operations |
| 81 | PTO |
| 82 | Cafeteria |
| 83 | Summer School |
| 86 – 89 | Independent School Operations |
| 86 | Pre-School |
| 87 | After-School Care |
| 90 | CEMETERY |
| 95 | CAPITAL CAMPAIGN |
| 99 | BUILDING A FUTURE OF HOPE CAMPAIGN |

RECORDING OF CERTAIN ACCOUNTS

The following items should be recorded as indicated:

Investments: All investment securities such as U.S. Treasury bills and bonds, corporate stocks and corporate bonds, and other securities are recorded at cost. If securities are received as gifts, they are recorded at the market value as of the date of the gift.

Fund Raising Activities: The income and expenses related to fund raising activities 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 reflected. Separate "net" accounts should be setup for each fund raising activity.

Special Collections: Income from Archdiocesan Special Collections should be recorded as accounts payable. Remittance of the Special Collection is recorded as a debit to the payable account.

A SUGGESTED CHART OF ACCOUNTS IS AVAILABLE TO DOWNLOAD OR PRINT AT THE ARCHDIOCESE OF LOUISVILLE WEBSITE, www.archlou.org.

GLOSSARY OF TERMS

Accrual or Accrual Basis: The accrual accounting method reports revenues in the period in which they are earned, and expenses are reported in the period in which they are incurred. Within the accounting cycle (month or year), transactions are recorded as they occur through cash receipts, cash disbursements, or payroll entries. At the end of the cycle, the ledger accounts are brought up to date, so that revenues and expenses are properly matched and the financial reports fairly present the results of operations and financial condition at the end of the cycle.

Accrued Expenses: Expenses for the current period which have been incurred but are unpaid.

Capitalization of Assets: Recognition of the cost or appraised value of certain assets (such as real estate, buildings, historical treasures and art collections) as assets on the balance sheet.

Cash Basis: When cash basis accounting is used, revenues are reported in the period in which cash is received, and expenses are reported in the period in which cash is paid. For example, tuition would be recorded only when cash is received not necessarily in the period in which it is earned by the act of teaching during the semester. Salaries would be recorded only when cash is paid to employees and not necessarily when they had earned the salary during the period of teaching.

Custodian Funds: Funds received and held by an organization as fiscal agent for others.

Deferred Revenue and Support: A liability account to record revenue or support received before it is earned.

Double Entry Bookkeeping: Every financial transaction involves changes (entries) in at least two accounts and requires at least two entries into the records -- a debit and a credit entry. Regardless of the complexity of a transaction or the number of accounts affected, the sum of the debits must always equal the sum of the credits. The equality of debits and credits for each transaction is inherent in the equation $Assets = Liabilities + Fund\ Balances$.

Endowment Fund: A fund in which a donor has stipulated in the donatives' instrument that the principal is to be maintained inviolate and in perpetuity and only the income from the investments of the fund may be expended for a specific project or purpose.

Fund: An accounting entity established for the purpose of accounting for resources used for specific activities or objectives in accordance with special regulations, restrictions, or limitations.

Fund Accounting: Maintenance of accounting records of income, expenses, assets and liabilities by fund.

Journal Entry: Methodology for the posting of non-cash transactions or for correcting erroneous postings of cash transactions. The journal entry should list the account numbers and names, and the amounts to be debited and credited, followed by an explanation of the purpose of the journal entry. The amounts of debits and credits must equal. The amounts are subsequently posted to the appropriate accounts.

Modified Accrual or Modified Accrual Basis: A system of accounting or bookkeeping often used by service companies or service organizations where a total accrual basis of accounting would not result in a significant enough difference in financial statement presentation to warrant the extra time and work necessary for that system of accounting. This modified system allows for cash basis bookkeeping during the year but provides for year-end adjustment to accrual basis in a few significant areas.

Payables: Amounts due for the current fiscal year but unpaid at year-end.

Petty Cash: A small cash fund for the payment of incidental expenses; maintained on an imprest, or fixed balance basis, and replenished when depleted.

Receivables: Amounts earned as applicable to the current period which have not yet been received but are reasonably certain of collection.

Resources: Frequently used in connection with money availability (financial resources) but should also consider personnel and physical (buildings, equipment, etc.) resources.

Restricted Funds: Funds restricted to a specific purpose by either (a) donor's instructions or Will, or (b) parish and school organizations. In the case of a donor's Will, these restrictions are legally binding.

Transfer: Moving fund balances from one fund to another, either for moving assets between funds or closing restricted income into a restricted fund balance at the end of an accounting cycle.

General Ledger: A listing of transactions for all accounts, with supporting detail indicating how the ending balance or monthly total was calculated.

Uniform Accounting and Financial Reporting: In order to have consistency in accounting and financial statement presentation from year to year and from like entity to like entity (parish and school to parish and school) it is necessary to have guidelines, definitions, and rules. The guidelines, definitions and rules set forth in this manual are generally those as set forth by the American Institute of Certified Public Accountants (AICPA), with minor modifications for ease of use.

Unrestricted Fund: General parish and school funds that have no external restriction on their use or purpose; that is, funds that can be used for any purpose designated by the governance system as distinguished from funds restricted externally for specific purposes (for example, by an endowment or funds for the use of a particular parish and school organization).

II Audit Procedures

ARCHDIOCESE OF LOUISVILLE **PARISH INTERNAL CONTROL QUESTIONNAIRE**

Parish: _____

Street Address: _____

City, State, ZIP: _____

Pastor: _____

Telephone Number: _____

On-Site Visit Date and Time: _____

Chairperson of Finance Council:

Name: _____

Address (home): _____

City/State/Zip: _____

Chairperson of Parish Council:

Name: _____

Address (home): _____

City/State/Zip: _____

This questionnaire is designed to help you and the Archdiocesan Finance Office conduct an audit of your parish. It will be used to assist in evaluating the accounting controls and financial management procedures of your parish, as well to ensure that Archdiocesan Policies and Procedures have been implemented and are being followed.

GENERAL

| | | <u>YES</u> | <u>NO</u> | <u>N/A</u> |
|----|---|-------------------|------------------|-------------------|
| 1. | Does the parish have an active Parish Council? <ul style="list-style-type: none"> • Date of last meeting _____ • Are meeting minutes recorded? | _____ | _____ | _____ |
| 2. | Does the parish have an active Finance Council, independent of the Parish Council? <ul style="list-style-type: none"> • Date of last meeting _____ • Have members of the Finance Council reviewed the Archdiocesan Financial Policies and Procedures Manual? • Are meeting minutes recorded? | _____ | _____ | _____ |
| 3. | Does the parish have an Audit committee? <ul style="list-style-type: none"> • What was the date of the last parish audit? _____ (attach copy of most recent audit performed by the Audit committee) | _____ | _____ | _____ |
| 4. | Does the parish have a school? <ul style="list-style-type: none"> • Does the school have a school board? • How many students currently enrolled? _____ • Does tuition or stewardship fund the school? (circle one) <ul style="list-style-type: none"> • If tuition, is payment received up front or pay-as-you-go (to avoid establishing a creditor relationship subject to the FTC Red Flags Rule by billing after the fact)? _____ (attach tuition schedule and tuition policy/agreement.) | _____ | _____ | _____ |
| 5. | Number of families registered in the parish. _____ | | | |
| 6. | Is an annual parish budget prepared? <ul style="list-style-type: none"> • Does it include a budget for the school? • Does it include a budget for parish organizations? • Is the current budget a deficit budget? (If YES attach letter of explanation.) • Explain the process for the budget approval: <hr/> <hr/> | _____ | _____ | _____ |
| | • How is approval of the budget documented? <hr/> | | | |
| 7. | Are parish monthly financial statements prepared? <ul style="list-style-type: none"> • Do the reports compare actual numbers to budgeted numbers? _____ • Are the reports reviewed by Parish Council and/or Finance Council? • Is parish financial information reported to parishioners? <ul style="list-style-type: none"> • How is this reported? _____ • How often? Annual, Quarterly, Monthly (circle one) or other _____ • Are weekly collection amounts compared to budget reported in the parish bulletin? | _____ | _____ | _____ |

YES NO N/A

- Is an annual accountability report, including annual income statement, yearend balance sheet, proposed budget for next year, and sacramental information, published and presented to parishioners?
(attach copy of most recent) _____

8. List the parish organizations:

9. Are monthly reports prepared for all parish organizations? _____
- Do the reports compare actual numbers to budgeted numbers? _____
 - Are the reports reviewed by the Parish/Finance Council? _____

10. Have the most recent six-month or year-end parish financial reports been submitted to the Chancery Finance Office? _____
- Is the Dioview upload being performed (at 12/31 and 6/30)? _____

ACCOUNTING SYSTEM

11. Does the parish use a computer or a manual bookkeeping system? (circle one)

12. If computerized, list all of the software programs the parish is using:
(Example: PDS Ledgers/Payroll, PDS Census, etc. If using PDS, note the version.)

- How often are computer back-ups performed?

- Where are computer backup and installation disks stored?

- | | <u>YES</u> | <u>NO</u> | <u>N/A</u> |
|---|------------|-----------|------------|
| • Are copies of the back-up disks stored off-site? | _____ | _____ | _____ |
| • Where? _____ | | | |
| 13. If computerized, is the computer used for? | | | |
| ✓ Printing Checks | _____ | _____ | _____ |
| ✓ Cash Receipts and Cash Disbursements Journal | _____ | _____ | _____ |
| ✓ Journal entries | _____ | _____ | _____ |
| ✓ Payroll | _____ | _____ | _____ |
| ✓ Parish Financial Records | _____ | _____ | _____ |
| ✓ Parishioner Contribution Records | _____ | _____ | _____ |
| ✓ Parishioner Contribution Reports | _____ | _____ | _____ |
| 14. Who maintains the accounting records? | | | |
| Name/Title: _____ | | | |
| 15. Does this person have access to the current copy of the Archdiocesan Financial Policies and Procedures Manual (available online)? | _____ | _____ | _____ |

CHECKING ACCOUNTS/PETTY CASH/CASH DRAWERS

16. List all parish and parish organization checking accounts (use additional sheet if more space is needed)
- **Attach copies of signature cards**

| <u>Account Name</u> | <u>Bank</u> | <u>Account No.</u> | <u>Signers</u> | <u>Signer's Title</u> | <u>Imprest Yes/ No</u> |
|---------------------|-------------|--------------------|----------------|-----------------------|------------------------|
| _____ | _____ | _____ | _____ | _____ | _____ |
| | | | _____ | _____ | |
| | | | _____ | _____ | |
| _____ | _____ | _____ | _____ | _____ | _____ |
| | | | _____ | _____ | |
| | | | _____ | _____ | |
| _____ | _____ | _____ | _____ | _____ | _____ |
| | | | _____ | _____ | |
| | | | _____ | _____ | |

17. List all petty cash and cash drawer accounts for the parish and parish organizations:

| <u>Organization</u> | <u>Custodian</u> | <u>Amount</u> |
|---------------------|------------------|---------------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

- | | <u>YES</u> | <u>NO</u> | <u>N/A</u> |
|---|------------|-----------|------------|
| 18. Are the above petty cash, cash drawer and imprest accounts listed on the parish balance sheet? | _____ | _____ | _____ |
| 19. Does the parish use wire transfers, electronic funds transfers (EFT) or automated clearing house (ACH) transfers? | _____ | _____ | _____ |
| • How are the transfers documented and authorized? _____ | | | |
| • Do they detail: | | | |
| ✓ Amount to be paid | _____ | _____ | _____ |
| ✓ Ledger account name/number to be debited | _____ | _____ | _____ |
| ✓ Date paid | _____ | _____ | _____ |
| ✓ Signature of person authorizing transfer | _____ | _____ | _____ |
| ✓ Two signatures if over \$5,000 | _____ | _____ | _____ |

BANK RECONCILIATIONS

20. Are all bank statements mailed to the parish office (including all Imprest Accounts?) _____
- If **NO**, please provide account names, account numbers and the addresses the statements are mailed:

21. Who opens and reviews the bank statements?

22. Who performs the bank reconciliation?

- | | <u>YES</u> | <u>NO</u> | <u>N/A</u> |
|--|------------|-----------|------------|
| 23. Is the parish bank reconciliation prepared within 7 days of receiving the bank statement? | _____ | _____ | _____ |
| 24. Are the parish organizations' imprest bank accounts reconciled by a member of the respective organization? | _____ | _____ | _____ |
| 25. Does the Finance Council review the bank reconciliation: | | | |
| ✓ for the parish? | _____ | _____ | _____ |
| ✓ for the parish organizations? | _____ | _____ | _____ |
| 26. Are all bank statements and all reconciliation records retained for future reference? | _____ | _____ | _____ |

INVESTMENTS

27. Please list all parish investment accounts and parish organization investment accounts: (include stocks, trust funds, savings accounts, Archdiocesan savings, etc.)

| <u>Type of Investment</u> | <u>Where held</u> | <u>Account #</u> | <u>Signatures</u> |
|---------------------------|-------------------|------------------|-------------------|
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |

- | | | | |
|---|-------|-------|-------|
| 28. Are all the above investments listed on the parish balance sheet? | _____ | _____ | _____ |
| 29. Are any of the above funds invested in instruments not insured by the federal government? | _____ | _____ | _____ |
| • If YES , was the investment approved by the Archbishop? (attach copy of approval letter) | _____ | _____ | _____ |
| 30. Does the parish have any non-registered securities? | _____ | _____ | _____ |
| • Where are they stored? _____ | | | |
| 31. How often are investment accounts updated with interest? _____ | | | |

32. Are all securities kept in a safe or a bank deposit box? (circle one)
- Location of safe or bank deposit box _____
 - If have a safe, is it fireproof? _____

| | | | |
|---|-------------------|------------------|-------------------|
| | <u>YES</u> | <u>NO</u> | <u>N/A</u> |
| 33. Is there an inventory of the contents of the safe and/or bank deposit box on file in the parish office? (attach a copy) | _____ | _____ | _____ |

| | | | |
|--|-------|-------|-------|
| 34. If your parish has a Trust Fund or Restricted Fund, is documentation on file which specifies its restrictions? (attach a copy) | _____ | _____ | _____ |
|--|-------|-------|-------|

PARISH PROPERTY

| | | | |
|--|-------|-------|-------|
| 35. Are all properties owned by the parish (e.g. real estate, rental properties) listed on the parish balance sheet? | _____ | _____ | _____ |
| <ul style="list-style-type: none"> • If yes, what information was used to record the value? (ex. insurance value, purchase value, assessed value, other) _____ | | | |

| | | | |
|--|-------|-------|-------|
| Is there a current inventory list on file recording furniture, furnishings, and equipment owned by the parish? | _____ | _____ | _____ |
| <ul style="list-style-type: none"> • Are valuables, such as those in the church, photographed or appraised? | _____ | _____ | _____ |

| | | | |
|--|-------|-------|-------|
| 36. Is there a copy of all real estate transactions, lease agreements, and easement grants on file in the parish office? | _____ | _____ | _____ |
| <ul style="list-style-type: none"> • Has a copy of the above documents been sent to the Chancery? | _____ | _____ | _____ |

| | | | |
|---|-------|-------|-------|
| 37. Does the parish rent/lease any property from a third party? | _____ | _____ | _____ |
|---|-------|-------|-------|

| | |
|-------------------------------|--------------------|
| <u>Property name/location</u> | <u>Leased from</u> |
| _____ | _____ |
| _____ | _____ |

| | | | |
|--|-------|-------|-------|
| <ul style="list-style-type: none"> • Is there a signed lease agreement on file in the parish office for each leased property? | _____ | _____ | _____ |
|--|-------|-------|-------|

| | | | |
|---|-------------------------|-------|-------|
| Does the parish rent/lease any property to a third party? | _____ | _____ | _____ |
| <u>Property name/location</u> | <u>Rented/leased to</u> | | |
| _____ | _____ | | |
| _____ | _____ | | |
| _____ | _____ | | |

| | | <u>YES</u> | <u>NO</u> | <u>N/A</u> |
|-----|--|----------------------------|---------------------------------|------------|
| | <ul style="list-style-type: none"> Is an agreement signed for each rental/lease? (if YES, attach a copy of rental agreement/lease) | _____ | _____ | _____ |
| | <ul style="list-style-type: none"> Is a copy of proof of insurance on file from the lessee or renter? | _____ | _____ | _____ |
| 38. | Are alcoholic beverages served or sold at any parish sponsored events? | _____ | _____ | _____ |
| | <ul style="list-style-type: none"> What type of alcohol license has been issued to the parish? | _____ | | |
| 39. | Does the parish require proof of host liquor liability insurance coverage from parties renting parish facilities, or is the option of purchasing "special events" coverage offered? | _____ | _____ | _____ |
| | <ul style="list-style-type: none"> Is this requirement detailed in the rental agreement? (attach a copy) | _____ | _____ | _____ |
| 40. | Does the parish require outside contractors to provide written proof of \$1,000,000 of both Workers' Compensation and Liability Insurance coverage <u>before</u> any work is authorized? | _____ | _____ | _____ |
| 41. | Does the parish own or lease any automobiles or other vehicles? | _____ | _____ | _____ |
| | <u>Automobile/Vehicle</u> | <u>Own or Lease</u> | <u>Insurance Carrier</u> | |
| | _____ | _____ | _____ | |
| | _____ | _____ | _____ | |
| 42. | Is there a list of property controlled by various organizations on file in the parish office? | _____ | _____ | _____ |
| | <ul style="list-style-type: none"> Are inventories (e.g. spirit wear) held on site? If NO, is there a written agreement regarding storage? (attach a copy) | _____ | _____ | _____ |
| 43. | Is a list maintained of all persons who have keys to the premises? | _____ | _____ | _____ |
| 44. | Has the parish purchased equipment, furniture, or other assets over \$1,000 in the past 12 months? | _____ | _____ | _____ |
| | <ul style="list-style-type: none"> If YES, has the cost been transferred to an asset account on the balance sheet? If YES, does the parish maintain a file on these purchases? | _____ | _____ | _____ |
| 45. | Has an accident occurred on parish property during the last 12 months? | _____ | _____ | _____ |
| | <ul style="list-style-type: none"> Describe: | _____ | | |
| | | _____ | | |
| | | _____ | | |
| | <ul style="list-style-type: none"> Was Catholic Mutual notified? | _____ | _____ | _____ |

YES NO N/A

46. Has the parish incurred property damage or property loss in the last 12 months? _____

• Describe: _____

• Was Catholic Mutual notified? _____

47. Is the parish presently in any phase of renovation and/or new construction? _____

• Describe: _____

• Is the cost over \$10,000? _____

• Has the project been approved by the Archbishop?
(if YES, attach copy of approval letter) _____

48. Does the parish have future plans for renovation and/or new construction? _____

• Describe: _____

• Is the cost over \$10,000? _____

• Has the project been approved by the Archbishop?
(if YES, attach copy of approval letter) _____

LOANS

49. Does the parish have a loan through the Archdiocese Deposit and Loan Fund? _____

• If YES, what is the remaining amount owed on loan? _____
(attach copy of current repayment plan.)

50. Does the parish have a loan through an outside financial institution? _____

• If YES, provide name and address of the financial institution

- | | <u>YES</u> | <u>NO</u> | <u>N/A</u> |
|---|------------|-----------|------------|
| • Amount remaining on loan: _____ | | | |
| • Has the loan been approved by the Archbishop? (if YES , attach copy of approval letter) | _____ | _____ | _____ |
| 51. Are all loans recorded on the parish balance sheet? | _____ | _____ | _____ |
| 52. Are Special Archdiocesan Collections remitted by the specified date following the collections? | _____ | _____ | _____ |
| 53. Does your parish/school receive grants and/or subsidies from the Archdiocese? | _____ | _____ | _____ |
| • If YES , are they recorded under accounts set up for non-assessable grants and subsidies? | _____ | _____ | _____ |
| Does your parish/school receive grants and/or subsidies from Grantors other than the Archdiocese? | _____ | _____ | _____ |
| • If YES , are they recorded under accounts set up for assessable grants and subsidies? | _____ | _____ | _____ |
| 54. Are parish assessments paid within thirty days of billing? | _____ | _____ | _____ |
| 55. Has the parish made any personal loans to employees or others? | _____ | _____ | _____ |

RECEIPTS

- | | | | |
|--|-------|-------|-------|
| 56. Where are collections stored? | | | |
| ✓ During Mass _____ | | | |
| ✓ Location after Mass _____ | | | |
| • Are collections counted by a team of two or more unrelated people? | _____ | _____ | _____ |
| • Are counting teams rotated? | _____ | _____ | _____ |
| • Is a count sheet completed by the count team? | _____ | _____ | _____ |
| ✓ Is the sheet signed by count team members? | _____ | _____ | _____ |
| • Location where collections are counted _____ | | | |
| • Are count sheets subsequently reconciled to the deposit? | _____ | _____ | _____ |
| ✓ By whom? _____ | | | |
| • What day of the week are Saturday/Sunday collections deposited? _____ | | | |
| • Are collections stored in tamper evident bags? | _____ | _____ | _____ |
| 57. Are collections posted to individual parishioners' contribution records? | _____ | _____ | _____ |
| • Posting done by _____ | | | |
| • Are contribution records reconciled to the deposits? | _____ | _____ | _____ |
| • Are annual pledges entered in PDS? | _____ | _____ | _____ |

- | | <u>YES</u> | <u>NO</u> | <u>N/A</u> |
|--|------------|-----------|------------|
| • Are periodic contribution statements sent to all parishioners? | _____ | _____ | _____ |
| • How often? _____ | | | |
| 58. How often are other receipts deposited in the parish bank account? _____ | | | |
| 59. Who makes the deposits? _____ | | | |
| 60. Are checks restrictively endorsed as soon as they are received in the parish office? | _____ | _____ | _____ |
| 61. Does the parish collect money designated for specific projects (i.e. building fund, debt reduction, etc.)? | _____ | _____ | _____ |
| • If YES , are these funds properly segregated (or restricted) on the general ledger? | _____ | _____ | _____ |
| 62. Are all receipts accompanied by a deposit slip which identifies: | | | |
| ✓ Amount of deposit? | _____ | _____ | _____ |
| ✓ Account to be credited as income? | _____ | _____ | _____ |
| ✓ Date of deposit? | _____ | _____ | _____ |
| ✓ Source of deposit? | _____ | _____ | _____ |
| ✓ Signature of person verifying deposit? | _____ | _____ | _____ |
| 63. Does the parish or parish organization use the Night Depository when necessary? | _____ | _____ | _____ |
| 64. If receipts remain in the office, where are they kept? _____ | | | |
| 65. Does the parish receive any rental income? | _____ | _____ | _____ |
| 66. Were there any bequests in the past 12 months? | _____ | _____ | _____ |
| • If YES , from whom, amount and date of receipt _____ _____ _____ | | | |

(attach copy of will)

- | | | | |
|---|-------|-------|-------|
| 67. Are mass stipend receipts accounted for as parish income? | _____ | _____ | _____ |
|---|-------|-------|-------|

DISBURSEMENTS

- | | | | |
|--|-------|-------|-------|
| 68. Who initially receives and reviews all mail? _____ | | | |
| 69. What method is used for signing checks? | | | |
| ✓ Hand signature | _____ | _____ | _____ |
| ✓ Signature Stamp | _____ | _____ | _____ |
| ✓ Check signing device | _____ | _____ | _____ |

70. What provision is made for the issuance of checks when the pastor is away?

| | <u>YES</u> | <u>NO</u> | <u>N/A</u> |
|---|------------|-----------|------------|
| <ul style="list-style-type: none"> • Do checks prepared in the pastor's absence contain 2 signatures? | _____ | _____ | _____ |
| 71. Are extraordinary expenses equal to a parish's monthly income or \$10,000 (whichever is lower) approved by the Archbishop? | _____ | _____ | _____ |
| <ul style="list-style-type: none"> • Are extraordinary expenses equal to the parish's monthly income or \$10,000 (whichever is lower) approved by the Archbishop? (if YES attach copy of letter) • Does the pastor consult the Parish Council and/or the Finance Council on any unbudgeted expense over \$1,000? • Do parish organizations consult with the pastor on unbudgeted expenses over \$1,000? • Does the pastor sign all reimbursement checks for imprest checking accounts? • Are blank checks signed in advance of preparation? • Do check signers review supporting documentation prior to signing checks? | _____ | _____ | _____ |
| 72. Are all disbursements made by pre-numbered checks? | _____ | _____ | _____ |
| <ul style="list-style-type: none"> • Are all discounts taken and tax exempt reviewed? • Does the parish have only one set of numbered checks for each account? • Are all pre-numbered checks accounted for? • Are all VOIDED checks retained and accounted for during the Bank Reconciliation process? • Are voided checks stored with bank statement for the month voided? • Are unused checks locked in a secure location? • After a check has been prepared for the payment of an invoice, is the check number, account number, and date paid indicated on the supporting documentation? • Are "paid" check request forms and invoices maintained in an accounts Payable file? | _____ | _____ | _____ |
| 73. Prior to payment, are invoices reviewed for: | | | |
| ✓ Approved Check Request | _____ | _____ | _____ |
| ✓ Receipts of goods and services | _____ | _____ | _____ |
| ✓ Mathematical accuracy | _____ | _____ | _____ |
| ✓ Account distribution | _____ | _____ | _____ |
| ✓ Are check request forms and/or invoices approved by someone other than the person requesting payment? | _____ | _____ | _____ |
| 74. Who processes checks for disbursement? Name/Title: _____ | | | |
| <ul style="list-style-type: none"> • Does the pastor sign all checks? • Do checks over \$5,000 contain 2 signatures? | _____ | _____ | _____ |

PERSONNEL

- | | | <u>YES</u> | <u>NO</u> | <u>N/A</u> |
|-----|--|-------------------|------------------|-------------------|
| 75. | Are the following personnel items maintained for each employee: | | | |
| | ✓ Signed Personnel Manual Acknowledgement Receipt | _____ | _____ | _____ |
| | ✓ W-4 | _____ | _____ | _____ |
| | ✓ K-4 | _____ | _____ | _____ |
| | ✓ Signed Safe Environment Acknowledgement Card | _____ | _____ | _____ |
| | ✓ Current background check | _____ | _____ | _____ |
| | ✓ Current Employee Benefit Enrollment Form (if applicable) | _____ | _____ | _____ |
| | ✓ Position description | _____ | _____ | _____ |
| | ✓ Vacation, sick, and personal days | _____ | _____ | _____ |
| | ✓ Documentation of annual raises with signature of approval | _____ | _____ | _____ |
| | ✓ I-9 (maintained in separate file) | _____ | _____ | _____ |
| 76. | Is payroll and personnel information kept in a locked filing cabinet? | _____ | _____ | _____ |
| 77. | Have these Archdiocesan documents been given to each employee? | | | |
| | ✓ Personnel Policies and Procedures Manual (Rev. April 2009) | _____ | _____ | _____ |
| | ✓ Lay Employees Retirement Plan Manual (if applicable) | _____ | _____ | _____ |
| | ✓ Current Employee Benefit Program and Summary Plan Description (if applicable) | _____ | _____ | _____ |
| 78. | Complete Attachment A for all employees, or attach current employee report from Paycor, including sick, vacation, and personal accrued time due to employees. | | | |
| 79. | Do any exceptions to the Personnel policy exist at this location? (if YES, provide documentation of approval) | _____ | _____ | _____ |

PAYROLL PROCESSING

80. Is the Archdiocese of Louisville payroll schedule being followed? _____
- Who maintains the payroll system?
Name/Title: _____
81. Who prepares the payroll?
Name/Title: _____
82. Is payroll verified to time records/sheets? _____
83. Describe payroll process _____

84. Who approves the payroll prior to processing?
Name/Title: _____

85. Who prepares the journal entry for payroll?
 Name/Title: _____

86. Who approves the journal entry for payroll?
 Name/Title: _____

CHARITABLE GAMING/FUND RAISING

87. List fundraiser activity (involving gaming) for the parish, school, and parish organizations (e.g. annual picnic, fall festival, raffles, etc.)
 (Use additional sheet if more space is needed.)

| <u>FUND RAISING EVENTS</u> | <u>CONDUCTED BY:</u> | <u>DATE HELD</u> |
|----------------------------|----------------------|------------------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

| | <u>YES</u> | <u>NO</u> | <u>N/A</u> |
|--|------------|-----------|------------|
| • Does the parish sell grocery/store certificates/cards/scrip? | _____ | _____ | _____ |
| • Who sponsors this fund-raiser? _____ | | | |
| • Are inventories maintained at the parish? | _____ | _____ | _____ |
| • Are inventories reconciled to the balance sheet monthly? | _____ | _____ | _____ |

88. Does the parish have a charitable gaming license? _____

• If **YES**, license number _____

- | | <u>YES</u> | <u>NO</u> | <u>N/A</u> |
|---|------------|-----------|------------|
| 89. Does the parish apply for special limited charitable gaming license(s)? | _____ | _____ | _____ |
| <ul style="list-style-type: none"> • If YES, list events _____ _____ _____ | | | |
| 90. Are quarterly/annual reports and charitable gaming fees submitted to the Department of Charitable Gaming on a timely basis? | _____ | _____ | _____ |
| 91. Do organizations submit fund-raising reports? | _____ | _____ | _____ |
| <ul style="list-style-type: none"> • Describe procedures for depositing fund raising receipts : _____ _____ _____ _____ _____ _____ _____ | | | |
| 92. If the parish and/or parish organizations conduct a bingo: | | | |
| <ul style="list-style-type: none"> • Is the bingo held at an "off-site" location? • If "off-site", was this approved by the Archbishop? | _____ | _____ | _____ |
| 93. Is a separate checking account maintained for charitable gaming? | _____ | _____ | _____ |
| 94. Are W-2Gs issued to winners of cash prizes and appropriate taxes withheld? | _____ | _____ | _____ |
| 95. Have W-2G's from previous year been submitted to IRS with form 1096? | _____ | _____ | _____ |
| Has Form K-1 been filed for state withholding on winnings over \$600 if the winnings are at least 300 times the amount of wager? | _____ | _____ | _____ |

FOR PARISHES WITH A CAFETERIA

96. If the school has a cafeteria, please answer the following questions.
- Name of Cafeteria Manager: _____

- | | <u>YES</u> | <u>NO</u> | <u>N/A</u> |
|--|------------|-----------|------------|
| • Are cafeteria funds in a separate bank account? (attach copy of signature card) | _____ | _____ | _____ |
| • Are deposits made on a daily basis? | _____ | _____ | _____ |
| • Who are the authorized signers for the cafeteria checking account? | | | |
| Name _____ Title _____ | | | |
| Name _____ Title _____ | | | |
| Name _____ Title _____ | | | |
| • Are all cafeteria checks issued by the parish bookkeeper? | _____ | _____ | _____ |
| • Is the monthly D-2 Report submitted on time each month to the Chancery Food Service Office? | _____ | _____ | _____ |
| • Are Sanitation Inspection Health certificates posted? | _____ | _____ | _____ |
| • Do other food serving areas (e.g. concession stand) fall under The cafeteria's permit? | _____ | _____ | _____ |
| • Are extermination records current? | _____ | _____ | _____ |
| • Is the D2 Monthly Report and Claim Form submitted to the pastor and the Parish Finance Council for review? | _____ | _____ | _____ |
| • Does the cafeteria reimburse the parish for indirect costs using the standardized Food Services form? | _____ | _____ | _____ |
| • Are all cafeteria staff health department certified? | _____ | _____ | _____ |
| • Is a copy of their certification held in their personnel file? | _____ | _____ | _____ |

FOR PARISHES WITH A DAYCARE

97. If the parish has a daycare, please answer the following questions.

- Name of the Daycare Director: _____
- Are financial reports generated for the Director of the daycare? _____
- Does the Parish Finance Council receive monthly financial reports on the operation of the Daycare? _____
- Do employees pay at the published fee rate? _____
- Does the Daycare receive any type of government subsidy? _____
 - Describe type and approximate amount: _____

FOR PARISHES WITH A CEMETERY

98. If the parish has a cemetery, please answer the following questions.

- Are Cemetery records (perpetual care, lots, etc.) maintained in the parish office? _____
- Are they maintained in a safe or a locked fireproof cabinet? _____

YES NO N/A

- Are duplicate Cemetery records stored at another location? _____

Where? _____

- Describe lot sale procedures: _____

- Is there a Cemetery Board? _____
- Are independent contractors used by the parish for:
 - care-taking? _____
 - grave-digging? _____
- Are current certificates of insurance maintained on the independent contractors? _____
- Does the parish have funds (i.e. cemetery endowments or restricted) set aside for perpetual care and maintenance of the cemetery? _____

99. How long are the following records retained?

- Accounting: _____
- Bank statements and cancelled checks: _____
- Paid invoices: _____
- Payroll: _____
- Personnel: _____
- Property/Insurance: _____
- Charitable gaming: _____
- Council meeting minutes: _____
- Census/Contribution: _____
- CSA/CEF grants: _____
- Cafeteria: _____
- Daycare: _____
- Cemetery: _____

PAYROLL ISSUES

I. DETERMINATION OF EMPLOYEE STATUS

Following are the procedures to be followed to determine the status of each employee:

Archdiocesan Priests

Priests of the Archdiocese are considered employees for federal, state, and local tax purposes and should receive a W-2 at year-end. However, for social security tax purposes, priests are considered self-employed. This means they are responsible for paying both the employer's and employee's portion of social security tax (called SE Tax or Self-Employment Tax).

Unlike other employees, priests are not required to have federal, state, local or self-employment taxes deducted from each paycheck even though they are required to pay these taxes.

Priests have two options for reporting and paying their taxes:

1) Voluntary Deduction: Priests may voluntarily elect to withhold federal, state, and local taxes from their paycheck. Additionally, they may elect to have an "extra" amount withheld to cover the SE Tax. If the priest elects to have all of these deductions made with each paycheck, he will not need to complete quarterly estimated tax vouchers.

2) No Deductions: Priests may elect not to have deductions made from each paycheck for federal, state, local, or self-employed taxes. If the priest elects "no deductions," he is responsible for completing quarterly tax vouchers and paying quarterly estimated taxes (Federal Form 1040ES and Kentucky Form 740ES).

Table 1 outlines the types of payments a priest might receive and whether those payments should or should not be reported by the employer as wages.

Members of Religious Orders

There are no tax considerations for members of religious orders who are employed by the church and are subject to vows of poverty. Any specific questions regarding a particular religious order should be addressed directly with that order. Payment will be made directly to the religious order and not to the individual person.

Substitute Priests

Any fees paid to priest substitutes for temporary service to your parish or school should be reported on Form 1099 MISC if the total paid to any one priest equals or exceeds \$600 for the calendar year.

Lay Persons

For payroll tax purposes, lay persons employed by parishes or schools will generally fall under one of two categories -- employees or non-employees. The determination of an employee's status determines if:

- 1) taxes will be withheld from the employee's paycheck
- 2) the employee receives certain benefits
- 3) the employee receives a Form W-2 or 1099 MISC

If a lay person is your employee, then this employer/employee relationship subjects you to all of the payroll withholding and reporting rules in respect to this person and the parish or school will issue the employee a W-2. As an employee, the individual is also subject to Archdiocesan Personnel Policies and Procedures and may be eligible for fringe benefits.

If the person is not your employee and is instead, "self-employed", your obligation is to report amounts paid on Form 1099 MISC, unless the payments to the individual during the calendar year have not totaled \$600. If less than \$600, there is no requirement to report the amount paid.

For most persons rendering services to the parish or school for remuneration, the determination of employee or non-employee status will be relatively simple. However, for some, there may not be an easy answer to the question. Table 2 includes a list of brief questions that may be helpful. However, if there is disagreement, you should obtain an opinion from the Personnel office at the Chancery. The determination should not be left up to the worker.

Principals

Principals should be paid according to their contracts. Principals can be hired for a 12-month or an 11-month contract. Their contracts should stipulate the period of employment.

Teachers

Teachers should be paid according to their contracts and to any stipulations outlined in the policy manual distributed from the Office of Lifelong Formation.

Substitute Teachers

Substitute teachers are considered temporary employees and, therefore, are not eligible for any employee benefits including the retirement program. Substitute teachers should be paid through the regular payroll system (with applicable payroll taxes withheld) and should be issued a W-2 at the end of the calendar year.

II. GOVERNMENT REPORTING REQUIREMENTS FOR EMPLOYEES

Following are reporting requirements for parishes or schools who make payments to "employees:"

Federal Tax Forms:

1. Form W-4: "Withholding Certificate"

At the time of hire, each employee must complete a Form W-4 which details his or her withholding requirements. This form must be kept in the employee's personnel file. New forms should be completed if an employee changes his/her withholding status.

Priests voluntarily electing to have taxes withheld must also complete a W-4. The "extra" amount withheld to cover the SE Tax should be entered on line 5 of the W-4 form. The

parish or school reports this "extra" withholding as federal taxes withheld, NOT as FICA withholdings. Priests should consult a tax advisor if they have questions concerning how the SE Tax is calculated.

State Tax Forms:

1. Form K-4: "Withholding Certificate"

At the time of hire, each employee must complete a Form K-4 which details his or her withholding requirements. This form must be kept in the employee's personnel file. New forms should be completed if an employee changes his/her withholding status.

III. GOVERNMENT REPORTING REQUIREMENTS FOR NON-EMPLOYEES

The following reporting requirements pertain to non-employees

Federal Tax Forms:

1. Form W-9: "Request for Taxpayer Identification Number and Certification"

All non-employees must complete a form W-9 before they receive any pay for services rendered. These forms should contain their name, social security number or Employer Identification Number, and address. Please retain these forms in a permanent file. If you request and do not receive the payee's social security number, you are required to withhold 28% of the amount paid. This is referred to as "backup withholding."

2. 1099 MISC: "Miscellaneous Income"

Form 1099 MISC must be completed for each non-employee who earned \$600 or more. The payer's and the payee's names, address and identification numbers should be entered on the left-hand side of the form. The amount paid should be entered in block 7. You may discard copy 1 and 2 because the state of Kentucky does not require these forms. Copy B should be furnished to the recipient no later than January 31. Copy A should be mailed (with Form 1096) to Internal Revenue Service Center, Cincinnati, OH 45999 no later than February 28. You should retain Copy C for your records.

Note that there are 3 sets of the forms to each page. The top page (copy A) is not perforated for bursting the three forms apart. This is intentional. This is the copy you send to the IRS. If one or two of the three forms on the page is blank, or has been voided, mark it void, in the box provided at the top.

3. 1096: "Annual Summary and Transmittal of U.S. Information Returns"

Form 1096 must be used to transmit the package of forms 1099 MISC to the IRS. The instructions for completing this form are on the bottom section of the form, and are easy to follow. Due dates and mailing instructions are included above with the discussion of forms 1099 MISC. Be sure to retain a copy of the Form 1096 that you send with the Forms 1099.

Local Tax Forms:

1. 1099-SF: Statement of Non-Employee Compensation

Form 1099-SF must be completed and submitted by February 28 of the year following the close of the calendar year in which non-employee compensation was paid.

TABLE 1

CLERGY PAYMENTS TABLE

| <u>Type of Payments</u> | <u>Federal</u> | <u>Exempt from: State</u> | <u>Local</u> | <u>Show on: W-2</u> |
|--|----------------|-------------------------------|--------------|-------------------------|
| Salary | No | No | No | Yes |
| Mass Stipends | No | No | No | Yes |
| Auto Expense Reimbursement (accounts for mileage) | Yes | Yes | Yes | No |
| Auto Expense Allowance (does not account for mileage) | No | No | No | Yes |
| Retirement Annuity | Yes | Yes | Yes | No |
| Self-Contribution to Retirement Annuity (withheld from salary) | Yes | Yes | Yes | Subtract |
| Housing provided (owned by parish or school) | Yes | Yes | Yes | No |
| Housing allowance (owned or rented by Priest) | Yes | Yes | Yes | Yes-Other |
| Medical Insurance | Yes | Yes | Yes | No |
| Meals furnished in rectory | Yes | Yes | Yes | No |
| Allowances for Personal Meals (living off property) | No | No | No | Yes |
| Reimbursement for expenses related to official parish or school activities | Yes | Yes | Yes | No |
| Reimbursement for continuing education or retreat fee | Yes | Yes | Yes | No |

TABLE 2
QUESTIONS TO DETERMINE EMPLOYEE/NON-EMPLOYEE STATUS

| <u>Condition</u> | <u>Indicates person may be</u> | |
|---|--------------------------------|---------------------|
| | <u>Employee</u> | <u>Non-Employee</u> |
| 1. Who instructs as to when, where and how to work? | You | Worker |
| 2. Training provided by: | You | Worker |
| 3. If services must be performed only by worker is there a presumption that you are highly interested in methods used to accomplish the work? | Yes | Slight |
| 4. Who hires, supervises and pays assistants, if any? | You | Worker |
| 5. Is work performed at frequently recurring, through irregular intervals? | Yes | No |
| 6. Are set hours of work established? | Yes | No |
| 7. Substantially full time? | Yes | No |
| 8. Where is work performed? | Parish or school | Elsewhere |
| 9. Who controls the order of sequence of the services? | You | Worker |
| 10. Regular or written reports by worker required? | Yes | No |
| 11. Payment by the hour, week, etc., rather than by the job? | Yes | No |
| 12. Workers' travel and work-related expenses paid for by parish or school? | Yes | No |
| 13. Parish or school provides tools, materials and equipment? | Yes | No |
| 14. Worker has investment in items needed to perform services? | No | Yes |

TABLE 2 - Continued
QUESTIONS TO DETERMINE EMPLOYEE/NON-EMPLOYEE STATUS

| <u>Condition</u> | <u>Indicates person may be</u> | |
|---|--------------------------------|---------------------|
| | <u>Employee</u> | <u>Non-Employee</u> |
| 15. Worker can realize profit or loss on the services? | No | Yes |
| 16. Worker performs services for more than one "customer" at a time? | No | Yes |
| 17. Are worker's services available to general public on a regular and consistent basis? | No | Yes |
| 18. Does parish or school have a right to discharge the worker without regard to honoring provisions of a contract? | Yes | No |
| 19. Can worker terminate relationship at will without incurring liability? | Yes | No |

NOTE: The degree of importance of each factor varies depending on the occupation and the factual context in which the services are performed.

IRS help. If you want the IRS to determine whether a worker is an employee, file Form SS-8, Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholdings, with the IRS. Additional information is also provided in Publication 15-A, Employer's Supplemental Tax Guide or the Internal Revenue Service website, www.irs.gov.

PARISH NAME CHECK REQUEST

Invoice Date: _____

DEPT.: _____
DATE OF REQUEST: _____

| Accounting Dept. Use Only | |
|---------------------------|--|
| Date Due | |
| Vendor No. | |
| Exempt? | |
| Reviewed by: | |
| Prepared by: | |
| Check No. | |
| Check Date: | |

PAYABLE TO: _____

SSN OR EIN: _____

REMIT ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

**TOTAL
AMOUNT**

| |
|----|
| \$ |
|----|

| ACCOUNT NO. | INVOICE NO. | AMOUNT |
|-------------|-------------|--------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

PURPOSE OF EXPENDITURE: _____

REQUESTED BY: _____ APPROVAL: _____

DEPOSIT FORM

NAME OF ORGANIZATION: _____

CASH ACCOUNT #: _____

DATE OF DEPOSIT: _____

CURRENCY: \$ _____

COIN: \$ _____

CHECKS: \$ _____

TOTAL DEPOSIT: \$

*****SUMMARY*****

| Source of Deposit | Charge to Account No. | Amount |
|-------------------|-----------------------|--------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

TOTAL DEPOSIT:

Prepared By: _____

For Office Use Only:
Date _____
Recorded: _____
Cash Acct#: _____

COLLECTION COUNT REPORT

Date: _____

Total Deposit: _____

Parish Support:

Envelopes _____

Loose Checks With ID _____

Loose Cash _____

Checks With No ID _____

Students _____

Total Parish Support: _____

Other Monies Counted:

Special Collection:

| | |
|-------|-------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

Adopt-a-Student

Candle Money _____

TOTAL OF ALL COUNTED MONIES:
(should be same as total deposit) _____

Signature of counting team:

| | |
|-------|-------|
| _____ | _____ |
| _____ | _____ |

January 25, 2001

Mr. & Mrs. Jeff Van Loon
1324 N Willow Way
Winslow, AZ 86300-5324

Dear Mr. & Mrs. Van Loon,

It is time to send out financial statements so that you will have a record of your contributions for your income tax report. Your generosity 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 St. Mary Church I wish to thank you.

Our records show that you have contributed the following amounts:

| | |
|---------------------|----------|
| Pledge Drive | 100.00 |
| Stewardship | 625.00 |
| Extra Contributions | 238.00 |
| | ----- |
| | \$963.00 |
| | ----- |

Total tax deductible amount: \$963.00

Thank you for your past support. Your continued contributions are greatly appreciated.

Devotedly Yours In Christ,

Reverend John Doe

(For your convenience, a more detailed breakdown of your contributions, in accord with IRS regulations, begins on the following page.)

St. Mary Church

01/25/01

For Mr. & Mrs. Jeff Van Loon

Contribution Stmt

Reporting period: 01/01/2000 to 12/31/2000

Page: 2

Our records show that you have made the following tax-deductible contributions:

| Date | Description | Deductible Amount | Check |
|----------|---|--------------------------|-------|
| ---- | ----- | ----- | ----- |
| 11/15/00 | Canned Foods/Dry Goods Collected For St. Mary's Food Bank Total of all other deductible contributions that were less than \$250.00: | (non-cash) 963.00 | |
| | Total Tax Deductible Amount: | ===== \$963.00 | |

Note: St. Mary Church has not provided, in whole or in part, any goods or services to the above named donor in exchange for this gift.

This statement is provided by St. Mary Church in order to comply with the Internal Revenue Code. Retain this and your cancelled checks with your tax records.

PARISH ENDOWMENT

This _____ PARISH ENDOWMENT is created by the parish of _____ as part of its long-range strategic planning, and is in keeping with the parish's commitment to its parish mission. The Endowment will be administered according to the following terms and conditions, to-wit:

1. It is the intention of the Endowment that no portion of the principal be used. The principal will remain intact and may continue to grow so the income from said Endowment may further the mission of _____.

2. The Funds of the Endowment shall be invested by the Archdiocese of Louisville in a separate Endowment Fund and the interest from said Endowment shall be made available to the parish of _____ in the support of its mission.

3. The allocation of the interest income distributed from this Endowment will be distributed only after a discussion among the Parish Council and Finance Committee and recommendations will be made to the Pastor or Pastoral Administrator of. The purpose of said discussion is to assure the broadest support for the use of the Endowment funds.

4. It shall be the responsibility of the Pastor or Pastoral Administrator of _____ to insure the proper use and distribution of these Endowment funds as a support to the mission of _____ parish.

5. These Endowment funds may not be used for any other purpose than for the mission of _____; therefore, they may not be used for any other purposes unless parish should no longer be in existence and in good standing, in which case the monies from the Endowment will be used in accordance with paragraph 6.

6. In the event that _____ is suppressed and no longer an active parish of the Archdiocese of Louisville, then the Endowment funds will be distributed at the discretion of the Archbishop.

7. This Endowment plan has been endorsed and supported by the Pastor or Pastoral Administrator of _____ Parish, as well as the Parish Council and Finance Committee, and has the unanimous consent and approval of all parties concerned.

Pastor or Pastoral Administrator

SCHOOL ENDOWMENT

This _____ SCHOOL ENDOWMENT is created by the parish of _____ as part of its long-range strategic planning, and is in keeping with the parish's commitment to Catholic education and formation and with the educational directives of the Archdiocese of Louisville. The Endowment will be administered according to the following terms and conditions, to-wit:

1. It is the intention of the Endowment that no portion of the principal be used. The principal will remain intact and may continue to grow so the income from said Endowment may further the educational mission of _____.

2. The Funds of the Endowment shall be invested by the Archdiocese of Louisville in a separate Endowment Fund and the interest from said Endowment shall be made available to the parish of _____ in the support of its educational mission.

3. The allocation of the interest income distributed from this Endowment will be distributed only after a discussion among the _____ School Committee and recommendations will be made by said Committee to the Pastor or Pastoral Administrator of _____, who in turn will review said recommendations and discuss same with the Parish Council and Finance Committee of _____; the purpose of said discussion is to assure the broadest support for the use of the Endowment funds.

4. It shall be the responsibility of the Pastor or Pastoral Administrator of _____ to insure the proper use and distribution of these Endowment funds as a support to the educational and formation mission of _____ School.

5. These Endowment funds may not be used for any other purpose than for the educational mission of _____; therefore, they may not be used for any other purposes unless _____ School should no longer be in existence and in good

standing, in which case the monies from the Endowment will be used to support the Life Long Education and Formation of the members of _____.

6. In the event that _____ is suppressed and is no longer an active parish of the Archdiocese of Louisville, then the Endowment funds will be distributed for educational purposes, at the discretion of the Archbishop.

7. This Endowment plan has been endorsed and supported by the Pastor or pastoral administrator of _____ Parish, as well as the _____ School Committee, Parish Council and Finance Committee, and has the unanimous consent and approval of all parties concerned.

Pastor or Pastoral Administrator

CEMETERY ENDOWMENT

This _____ CEMETERY ENDOWMENT is created by the parish of _____ as part of its long-range strategic planning, and is in keeping with the parish's commitment to its parish mission. The Endowment will be administered according to the following terms and conditions, to wit:

1. It is the intention of the Endowment that no portion of the principal be used. The principal will remain intact and may continue to grow so the income from said Endowment may further the mission of cemetery maintenance and upkeep.
2. The funds of the Endowment shall be invested by the Archdiocese of Louisville in a separate Endowment Fund and the interest from said Endowment shall be made available to the parish of _____ in support of its mission.
3. The allocation of the interest income distributed from this Endowment will be distributed only after a discussion among the Parish Council and Finance Committee and recommendations will be made to the Pastor of _____. The purpose of said discussion is to assure the broadest support for use of the Endowment funds.
4. It shall be the responsibility if the Pastor of _____ to insure proper use and distribution of these Endowment funds as a support to the mission of _____ parish.
5. These Endowment funds may not be used for any other purpose than for the mission of _____; therefore, they may not be used for any other purposes unless _____ parish should no longer be in existence and in good standing, in which case the monies from the Endowment will be used in accordance with paragraph 6.
6. In the event that _____ is suppressed and no longer an active parish of the Archdiocese of Louisville, then the Endowment funds will be used for the maintenance and upkeep of the _____ Parish Cemetery at the discretion of the Archbishop.
7. This Endowment plan has been endorsed and supported by the Pastor of _____ Parish, as well as the Parish Council and Finance Committee, and has the unanimous consent and approval of all parties concerned.

Pastor

Authorization of Stock Transfer

Date: _____

(Broker Name)

(Broker Address)

(Account Number)

(Stockholder Name/s)

To Whom It May Concern:

Accept this letter as your authorization to gift _____ shares of
(number of shares)

(company name)
stock from the above account to the following:

Roman Catholic Bishop of Louisville
Account Number AB1117865
DTC # 0443 – Pershing
Tax ID #61-0447247

The above account is through Eifler Group. If there are any questions in reference to delivery instructions, please call Eifler Group at 502-893-2550 or 1-800-633-4248.

This gift is for the use and benefit of: _____
(name of parish/organization)

I would appreciate your prompt attention on this matter. Thank you.

(Name – Please Print)

(Signature)

(Date)

(Signature)

(Date)

Forward copies to:

- Copy 1 – Parish/School
- Copy 2 – Archdiocese of Louisville Chief Financial Officer
P.O. Box 1073, Louisville, KY 40201-1073
Email: bash@archlou.org; Fax: 502-585-2466
- Copy 3 – Broker

STOCK TRANSFER FORM

Parish/School _____

Parish/School # _____

Name of Stock: _____

Number of Shares: _____

Donation directed to:

CSA _____ PARISH _____ SCHOOL _____

Please direct the stock proceeds as indicated below:

_____ Issue check to parish or school specified below:

_____ Deposit in Archdiocesan Deposit & Loan Fund
Account # _____

Signature of Pastor, Pastoral Administrator, or School Administrator

Date

Signature of Parish/School Representative Delivering Stock Certificate

Date

Signature of Archdiocesan Representative Receiving Stock Certificate

Date

**Original to Parish/School
Copy for Chancery File**

ARCHDIOCESE OF LOUISVILLE

PERMISSION FOR THE SALE OF ALCOHOL

Parish or School _____ For Year _____

We now have the following license:

Beer _____ No. _____

Liquor _____ No. _____

Permanent _____ Temporary _____

License issued in the name of _____

Our parish or school currently sponsors the following functions at which alcohol is served:

Picnic _____ Bingo _____

Fish Fries _____ Card Parties _____

Monte Carlo/Night at the Races _____

Others (please list) _____

Bartenders provided by parish or school have received/will receive alcohol training. _____

RENTAL OF PARISH OR SCHOOL FACILITIES

We Do _____ Do not _____ Rent parish or school facilities for receptions, parties, etc.

We Do _____ Do not _____ Provide alcohol for these functions.

We Do _____ Do not _____ Provide bartenders for rental events.

If parish or school does not provide bartenders do renters provide their own? _____

Are renters advised that they must provide insurance coverage for these events? _____

REMINDER: If your parish or school has a permanent beer license, renters are not allowed to bring other alcoholic beverages onto the premise.

Pastor/Pastoral Administrator _____ Date _____

Approved _____ Date _____

Checklist for Employee Personnel Files

An up-to-date personnel file must be maintained for each employee.

I. Informational materials to be provided to employee:

- Personnel Policies and Procedures Manual
- Summary Plan Description of Benefits Program
- Information regarding required attendance at Safe Environment Training session
- Catholic Archdiocese Employees Retirement Plan Summary Plan Description
- Health Insurance Packet
- Dental Insurance Packet
- Flexible Spending Account information-A.I.M. Brochure
- Salary Deferral Information

II. Forms that must be completed and returned to bookkeeper:

- W-4 Withholding Allowance Certificate for Federal Tax Withholding
Note: Bookkeeper should mail copy to Kentucky New Hire Reporting
- Withholding Allowance Certificate for State Tax Withholding:
 - K-4 (Kentucky)
 - WH-4 (Indiana)
- Form I-9 Employment Eligibility Verification
- Copies of two documents that establish identity and employment eligibility
- Criminal Records Check from Kentucky or state in which employee most recently resided
- Signed and Dated Church Personnel Acknowledgement Card-Code of Conduct for Church Personnel-SAFE ENVIRONMENT TRAINING
- Benefit Enrollment Form. If employee has elected medical or dental insurance, a completed insurance application must be returned along with this form. Be sure to include proof of former insurance if employee is electing health insurance.
 - Health Insurance Application
 - Proof of Prior Health Insurance
 - Dental Insurance Application
- Automatic Payroll Deposit Authorization Form and voided check (if applicable)
- Salary Deferral Election form

III. Additional documents that should be retained in employee's personnel file:

- Resume/Application for Employment
- Job Description
- Compensation Forms (Contracts for Teachers)
- Annual Performance Reviews
- Record of Paid Leave (Timesheets)
- Name and phone number of emergency contact person
- Other (teaching certificates, health records, etc.)

V Personnel Policies

Archdiocese of Louisville
Conference/Meeting Travel Expense Report

Attach receipts and submit to Finance Office

| Name: | | | | | | Date of Report: | | | |
|--|----------------|-----|-----|----------|------|-------------------------|-------|-------|--------|
| Agency: | | | | | | | | | |
| Conference Title: | | | | | | | | | |
| Location of Conference: | | | | | | Dates of Conference: | | | |
| Purpose of Attendance: | | | | | | | | | |
| | | | | | | | | | |
| Line Item | Expense Item | SAT | SUN | MON | TUES | WED | Day 6 | Day 7 | Totals |
| 1 | Lodging | | | | | | | | |
| 2 | Breakfast | | | | | | | | |
| 3 | Lunch | | | | | | | | |
| 4 | Dinner | | | | | | | | |
| 5 | Airfare | | | | | | | | |
| 6 | Taxi/Bus | | | | | | | | |
| 7 | Car Rental | | | | | | | | |
| 8 | Parking | | | | | | | | |
| 9 | Tolls | | | | | | | | |
| 10 | *Entertainment | | | | | | | | |
| 11 | **Mileage | | | | | | | | |
| 12 | ***Misc. | | | | | | | | |
| Totals | | | | | | | | | |
| | | | | | | Deduct for Cash Advance | | | |
| | | | | | | Net to be Reimbursed | | | |
| *Entertainment - Give details of who, what, where, why: | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| **Miles Driven @ 0.42 | | | | | | | | | |
| ***Miscellaneous - Give details: Tips for food, taxi and bellhop. | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| The above expenditures represent cash spent for Archdiocesan purposes only and do not include items of a personal nature. | | | | | | | | | |
| Signature: | | | | | | Accounting Department | | | |
| Address: Chancery | | | | | | Reviewed: | | | |
| | | | | | | Check No.: | | | |
| Approved by: | | | | | | Date: | | | |
| Charge to Dept.: | | | | Account: | | Total \$ | | | |

**ARCHDIOCESE OF LOUISVILLE
PARISH/SCHOOL TRANSMITTAL FORM
OTHER ARCHDIOCESAN PAYMENTS**

Parish/School Number: _____

Parish/School Name: _____

| PAYMENT FOR: | ACCOUNT | AMOUNT |
|------------------------------------|----------------|---------------|
| Parish Paid High School Assessment | 100-1317 | \$ _____ |
| School Paid Head Tax Assessment | 100-1319 | \$ _____ |
| Legal Fees | 100-1305 | \$ _____ |
| Asbestos | 100-1305-0104 | \$ _____ |
| The Record (Advertising) | 100-1355 | \$ _____ |
| Other Payments: | | \$ _____ |
| | | \$ _____ |

SPECIAL COLLECTIONS: DUE WITHIN 30 DAYS OF COLLECTION DATE

| PAYMENT FOR: | ACCOUNT | Month of collection | AMOUNT |
|------------------------------------|--------------------------|----------------------------|---------------|
| Archdiocesan Charities (Christmas) | 100-100-0000-6100-0000-1 | Dec | \$ _____ |
| Opportunities for Life | 100-100-0000-6120-0000-1 | Jan | \$ _____ |
| Black and Native American | 100-3110 | Feb | \$ _____ |
| Campaign for Human Development | 100-3125 | Nov | \$ _____ |
| Catholic Higher Education | 100-3130 | Sept | \$ _____ |
| Catholic Relief Services | 100-3135 | Mar | \$ _____ |
| Crusade for Children | 100-3140 | June | \$ _____ |
| Catholic Education (Easter) | 100-3145 | Apr | \$ _____ |
| Holy Land (Good Friday) | 100-3155 | Apr | \$ _____ |
| Mission Sunday (Pentecost) | 100-3165 | June | \$ _____ |
| Peter's Pence | 100-3175 | August | \$ _____ |
| Retired Religious | 100-3180 | Dec | \$ _____ |
| Rice Bowl (Holy Thursday) | 100-3185 | Apr | \$ _____ |
| Other Special Collection: | | | \$ _____ |
| | 100-3195 | | \$ _____ |

GRAND TOTAL \$ -

Prepared by _____

Check # _____
Check Date _____

**SEND CHECK AND FORM TO:
Archdiocese of Louisville
P O Box 740043
Louisville, KY 40201**

FACILITY USAGE/INDEMNITY AGREEMENT

The Facility Usage/Indemnity Agreement must be used when non-parish sponsored or affiliated groups use parish facilities on a short-term basis such as one day or a week. The following groups are examples of non-parish sponsored or affiliated groups that should sign the Facility Usage/Indemnity Agreement:

1. Girl Scouts, Knights of Columbus, American Legion or other similar organizations that use parish facilities for meetings or fundraisers.
2. AAU sport teams or non-parish sponsored sport classes/clinics.
3. Parishioner and non-parishioner families that rent or use parish facilities for wedding receptions, family reunions, anniversary parties or other similar activities. (In lieu of signing the Facility Usage/Indemnity Agreement, a parishioner or non-parishioner family would be eligible to purchase “special event” liability coverage through your parish via Catholic Mutual.) Please note that funeral luncheons are parish sponsored events.
4. Any other organization, municipality or county organization that uses parish facilities for a meeting or function that is non-parish sponsored.

The Facility Usage/Indemnity 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 and the Arch/Diocese as an additional insured. It is not adequate to obtain a certificate of insurance, which names the parish as a “certificate holder.”

It is 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 be asked to further determine if a group was parish sponsored and eligible for insurance coverage:

1. Did the parish have full control over the group or function?
2. Did any costs or fees associated with the function flow through parish accounts?
3. Was the function or group open to all parish members?
4. Was the purpose of the function or group to facilitate learning, raise revenue for the parish or provide a social service on behalf of the parish?
5. Was the teacher or leader of the group a parish volunteer or employee?

In general, a group, which does not meet the definition of an affiliated organization or is unable to answer the above five questions in the affirmative would not be parish sponsored. Accordingly, that group must sign the Facility Usage/Indemnity Agreement and supply the parish with the necessary insurance documentation.

FACILITY USAGE/INDEMNITY AGREEMENT

PARISH : _____

PARISH is understood to include the Arch/Diocese of _____

FACILITY USER: _____

DATES OF FACILITY USAGE: _____

TYPE OF FACILITY USAGE: _____

The above named FACILITY USER agrees to defend, protect, indemnify and hold harmless the above named PARISH against and from all claims arising from the negligence or fault of the above named FACILITY USER or any of its agents, family members, officers, volunteers, helpers, partners, organizational members or associates which arise out of the above identified FACILITY USAGE at the above named PARISH.

FACILITY USER agrees to provide a certificate of insurance to the PARISH, which provides evidence of general liability coverage of not less than one million dollars (\$1,000,000) per occurrence. FACILITY USER also agrees to have the PARISH named as an “Additional Insured” on its general liability policy for the DATE(S) OF FACILITY USAGE in relationship to the TYPE OF FACILITY USAGE for claims which arise out of FACILITY USER’S operations or are brought against the PARISH by FACILITY USERS’ employees, agents, partners, family members, students, customers, function attendees, guests, invitees, organizational members or associates. FACILITY USER also agrees to ensure that its liability insurance policy will be primary in the event of a covered claim or cause of action against PARISH.

If and only if FACILITY USER fails to comply with the above (second) paragraph, then the above named FACILITY USER agrees to protect, defend, hold harmless and fully indemnify the above named PARISH for any claim or cause of action whatsoever arising out of or related to the usage which takes place during the above identified DATE(S) OF FACILITY USAGE that is brought against the PARISH by the above named FACILITY USER or its employees, agents, partners, family members, students, customers, function attendees, guests, invitees, organizational members or associates, even if such claim arises from the alleged negligence of the PARISH, its employees or agents, or the negligence of any other individual or organization. If any sentence or paragraph of this agreement is held invalid, it is agreed that the balance thereof, shall continue in full legal force and effect.

SIGNED BY: _____
(Must be an official agent of FACILITY USER)

NAME (Please print): _____

DATE: _____
FACUSAG (5/01)

ADDENDUM TO CONSTRUCTION CONTRACT

Typically when organizations are adding an addition, undergoing a major renovation or remodeling their facilities, a written contract is signed with a contractor. The Addendum to Contract should be attached to contracts with contractors performing work at your parish. The Addendum to Contract should be utilized in the following situations:

1. When your organization enters into a construction, renovation, or remodeling contract in excess of \$10,000 with a contractor or architect. For small contractor jobs that are under \$10,000, it is not a requirement for your organization to utilize the Addendum to Contract. However, the organization must still verify that these contractors have liability insurance covering their construction operations at the parish.
2. When a contractor is performing an unusual or dangerous construction procedure at your parish. An example of this would be a contractor job involving the use of scaffolding or which calls for asbestos removal.

By attaching the Addendum to Contract to the contract or incorporating its wording into a contract, your parish will satisfy insurance requirements. If the Addendum to Contract is not attached to the contract with a contractor, the wording of the addendum must be incorporated into the contract developed by the parish and the contractor. The parish should always verify that the contractor has named the parish as an additional insured on their public liability insurance policy. It is not adequate for the parish to obtain a certificate of insurance which names the parish as a "certificate holder."

Your Arch/Diocese has a contract review policy. Accordingly, construction contracts over \$10,000 or contracts dealing with a construction process of an unusual nature should be submitted to Catholic Mutual for review before the parish signs it. Should a contractor have questions regarding the requirements outlined on the Addendum to Contract, please have them contact Catholic Mutual at 1-800-228-6108.

ADDENDUM TO CONSTRUCTION CONTRACT

BUILDER'S RISK INSURANCE: A Builder's Risk and Boiler and Machinery Coverage will be obtained by OWNER to cover the project. Any payment under Builder's Risk or Boiler and Machinery Coverages will be made jointly to OWNER and CONTRACTOR. Further, OWNER and CONTRACTOR agree that any payment under Builder's Risk or Boiler and Machinery Coverages will be placed into a joint account until such funds are reinvested in the construction project.

PUBLIC LIABILITY INSURANCE: While CONTRACTOR is performing operations at PARISH, CONTRACTOR shall maintain public liability insurance in the amount of not less than one million dollars (\$1,000,000) per occurrence. It is further agreed that the CONTRACTOR agrees to protect, defend, indemnify, and hold harmless the PARISH against and from any claim or cause of action arising out of or from any negligence or other actionable fault of the CONTRACTOR, or its employees, agents, members, or officers.

AUTOMOBILE LIABILITY INSURANCE: CONTRACTOR shall maintain automobile liability insurance for any owned autos, hired autos or non-owned autos used in connection with the contractor's business. Automobile liability coverage should be maintained by the CONTRACTOR in the minimum amount of one million dollars (\$1,000,000) combined single limit.

WORKER'S COMPENSATION INSURANCE: CONTRACTOR shall maintain worker's compensation insurance as required by law.

ADDITIONAL INSURED: CONTRACTOR agrees to provide a certificate of insurance to the PARISH which will name the PARISH as an additional insured on CONTRACTORS liability policy for claims arising out of CONTRACTORS, subcontractors or sub-subcontractors operations or made by CONTRACTORS, subcontractors or sub-subcontractors, employees, agents, guests, customers, invitees or subcontractors. CONTRACTOR must verify its liability insurance policy is primary in the event of a covered claim or cause of action against PARISH. If and only if CONTRACTOR fails to fulfill the insurance requirements contained in this addendum, then CONTRACTOR agrees to defend, hold harmless and indemnify the PARISH against and from any claim or cause of action arising out of the construction project which is alleged against the PARISH, even if such claim or cause of action arose from the negligence of PARISH, its employees or volunteers or another party not named to this contract.

SUBCONTRACTORS: CONTRACTOR shall be required to verify that all subcontractors maintain public liability insurance, worker's compensation insurance and automobile liability insurance. Furthermore, CONTRACTOR agrees to indemnify and defend the PARISH for any claim or cause of action, whatsoever which was caused by the negligence, or other actionable fault of an uninsured subcontractor.

NO WAIVER OF SUBROGATION: OWNER does not waive any rights of recovery against the CONTRACTOR, subcontractor or sub-subcontractor for any damages. OWNER and CONTRACTOR, subcontractor and sub-subcontractor do waive the right of recovery against each other for any damages covered under Property, Builders Risk or Boiler and Machinery coverage for which either party is responsible if that party does not have liability insurance to cover such damages and liability insurance has been maintained as required by this document. CONTRACTOR and PARISH agree that this addendum overrides any and all portions of previous agreements between CONTRACTOR and PARISH that contain language in contradiction with this contract.

SEVERABILITY PROVISION: If any portion of this Addendum to Contract is deemed or is determined to be in conflict with local or state or national statutes, both CONTRACTOR and PARISH agree that; the portion of the Addendum to Contract which is in conflict with the statute will be stricken from the Addendum to Contract with the remainder of the Addendum to Contract remaining binding for both parties.

CONTRACTOR:

Revised 8/4/2011

PARISH:

(PARISH is understood to include the Arch/Diocese of _____)

IV-22

BY:

NAME

BY:

NAME

DATE

DATE

START DATE OF CONTRACT (Understood to be date signed if left blank):

Instruction to Parish (Parish Use Only): This Addendum to Contract stands on its own as a legal contract between PARISH and CONTRACTOR should this addendum not be incorporated or attached to a contract.

(Revised 09/04)

ADDENDUM TO LEASE

The Addendum to Lease has been designed to fulfill the insurance requirements for both tenants and the parish when parish property is leased. Therefore, even if a written lease is not used, the Addendum to Lease must still be completed to ensure that insurance requirements have been met.

When your parish enters into an agreement with a tenant for long term usage of parish facilities, a written lease should be drafted. The Addendum to Lease should be attached to the parish's written lease or the wording of the addendum incorporated into the lease. Please remember that your parish and the Arch/Diocese must be named as an additional insured on the Lessee's public liability insurance policy. It is not adequate for a Lessee to simply provide the parish proof of insurance where the parish is named as a "certificate holder."

Examples of situations where the parish should use the Addendum to Lease are as follows:

- 1) The convent is rented as a residence belonging to a religious order.
- 2) Space is rented in the school to be used as a non-parish operated daycare or learning center.
- 3) Office space is being rented in the parish rectory to a non-Arch/Diocesan organization.
- 4) The Addendum should not be used when the parish leases apartments or flats as private residences.

Your Arch/Diocese does have a lease review policy. Accordingly, leases should be reviewed by Catholic Mutual prior to the lease being signed by a parish representative. Should a prospective tenant have any questions regarding the requirements outlined in the Addendum to Lease, please refer them to Catholic Mutual at (800) 228-6108.

ADDENDUM TO LEASE

PUBLIC LIABILITY INSURANCE: LESSEE shall maintain public liability insurance in the amount of not less than one million dollars (\$1,000,000) per occurrence for the duration in which LESSEE rents or uses PARISH property and name PARISH as an additional insured on such policy of insurance. It is further agreed that LESSEE agrees to protect, indemnify, defend and hold harmless the PARISH against and from any claim or cause of action arising out of or from any negligence or other actionable fault caused by LESSEE or its employees, agents, members or officers.

FIRE DAMAGE INSURANCE: LESSEE shall maintain fire damage insurance (fire legal liability) for the term of this lease. LESSEE agrees to maintain fire damage coverage in the minimum amount of two hundred fifty thousand dollars (\$250,000).

WORKER'S COMPENSATION INSURANCE: LESSEE shall maintain worker's compensation insurance as required by law.

ADDITIONAL INSURED: LESSEE will name the PARISH as an additional insured on its public liability insurance policy for the duration of LESSEE'S renting or using PARISH property for claims arising out of LESSEE'S operations or made by LESSEE'S employees, agents, students, guests, customers or invitees. LESSEE must verify that its insurance policy is primary in the event of a covered claim or cause of action against PARISH. LESSEE will provide proof to PARISH that the insurance requirements have been met as outlined in this contract. If and only if LESSEE fails to fulfill the insurance requirements contained in this addendum, then LESSEE agrees to defend, hold harmless and indemnify the PARISH against and from any claim or cause of action arising out of LESSEE'S operations or any claim or cause of action which is brought against PARISH by LESSEE, its employees, agents, students, guests, customers, invitees which is alleged against the PARISH, even if such claim or cause of action arose from the negligence of PARISH, its employees or volunteers, or the negligence of any other individual or organization.

INSPECTION BY THE PARISH: PARISH may at any and all reasonable times enter premises leased to LESSEE for inspection purposes.

NO WAIVER OF SUBROGATION: PARISH does not waive any rights of recovery against the LESSEE for damages that are covered by the PARISH'S property insurance coverage. LESSEE and PARISH agree that this addendum overrides any and all portions of previous agreements between LESSEE and PARISH that contain language in contradiction with this contract.

SEVERABILITY PROVISION: If any paragraph of this Addendum to Lease is deemed or is determined to be in conflict with local or state or national statutes, both LESSEE and PARISH agree that the portion of the Addendum to Lease which is in conflict with the statute will be stricken from the Addendum to Lease with the remainder of the Addendum to Lease remaining binding for both parties.

LESSEE:

PARISH:

(PARISH is understood to include the Arch/Diocese of _____)

BY:

BY:

NAME

NAME

DATE

DATE

START DATE OF LEASE (Understood to be date signed if left blank): _____

Instruction to PARISH (PARISH Use Only): This Addendum to Lease stands on its own as a legal contract between PARISH and LESSEE should this addendum not be incorporated or attached to a lease.

LEASE (5/01)

AIA DOCUMENTS

(Needed Deletions to Various Construction Contracts)

When parishes enter into a contract for a major renovation or remodeling project of parish facilities or for the construction of a new building, a contract is signed with the general contractor. In most instances, the contract required is a standard contract prepared by the American Institute of Architects. Two of the most common standard contracts are the AIA Document A201 and AIA Document A107. There are also many other AIA contracts.

From an insurance and indemnification standpoint, the standard documents are written in favor of the contractor and/or sub-contractor. Fortunately, the contracts can be altered to make them more equitable for parishes.

Attached is a contract which allows for changes to be made to various AIA contracts. Please note the changes are only intended to address insurance and indemnification concerns. Other areas of the contract should be reviewed on behalf of the parish by a qualified attorney and the Arch/Diocesan Building Office.

Please check the box next to the AIA document which is being utilized. Checked boxes will denote the deletion and/or modification of the corresponding AIA contract as shown below.

ADDENDUM/CHANGES TO AIA CONTRACT

Owner and Contractor agree that the deletions and/or changes outlined below will be binding and alter the corresponding AIA or AGC contract that is referenced. Both Owner and Contractor agree the Addendum will supersede any other contractual language.

- AIA Document A201 – 1987 edition
General Conditions of the Contract for Construction
 - 10.1.4 Delete second from last sentence (beginning with “regardless of whether or not...”)
 - 11.3.1 Delete second half of first sentence (beginning after semicolon with “This insurance shall...”)
 - 11.3.2 Delete entire paragraph
 - 11.3.3 Delete entire paragraph
 - 11.3.5 Delete entire paragraph
 - 11.3.7 Delete entire paragraph

- AIA Document A201 – 1997 edition
General Conditions of the Contract for Construction
 - 10.3.3 Delete the word “sole” from the last sentence
 - 11.3.3 Delete entire paragraph
 - 11.4.1 Delete last sentence only (beginning with “This insurance shall...”)
 - 11.4.2 Delete second half of first sentence (beginning after semicolon with “This insurance shall...”)
 - 11.4.3 Delete entire paragraph
 - 11.4.5 Delete entire paragraph
 - 11.4.7 Delete entire paragraph

- AIA DOCUMENT A107 – 1987 edition
Abbreviated Form of Agreement Between Owner and Contractor
for Construction Projects of Limited Scope
 - 17.2 Delete last sentence only (beginning with “The Contractor shall...”)
 - 17.3 Delete last sentence only (beginning with “This insurance shall...”)
 - 17.6 Delete entire paragraph

- AIA Document A107 – 1997 edition
Abbreviated Standard Form of Agreement Between Owner and Contractor for
Construction Projects of Limited Scope
 - 15.2.2 Delete the word “sole” from the last sentence
 - 16.3.3 Delete entire paragraph
 - 16.4.1 Delete last sentence only (beginning with “this insurance shall...”)
 - 16.5.1 Delete entire paragraph

- AGC Document 410 – 1993 edition
Standard Form of Design – Build Agreement and General Conditions
Between Owner and Contractor
 - 11.5.1 Delete second sentence only (beginning with “This insurance shall...”)
 - 11.5.3 Delete entire paragraph
 - 11.5.4 Delete entire paragraph
 - 11.6.1 Delete entire paragraph
 - 11.7.1 Delete entire paragraph
 - 11.7.2 Delete entire paragraph

- AGC Document 415 – 1993 edition
Standard Form of Design – Build Agreement and General Conditions
Between Owner and Contractor
 - 10.1.2 Delete entire paragraph
 - 10.5.1 Delete Contractor, Architect/Engineer, Subcontractors and Sub subcontractors
from the second sentence in lines two and three
 - 10.5.4 Delete Contractor, Architect/Engineer, Subcontractors and Sub subcontractors
from the first sentence in lines one and two and the entire last sentence (beginning
with “Exposures of the...”)
 - 10.5.5 Delete last sentence only (beginning with “If the Contractor...”)
 - 10.7.1 Delete entire paragraph
 - 10.7.2 Delete entire paragraph

- AIA Document A191 – Electronic Format – 1996 edition
Standard Form of Agreements Between Owner and Design/Builder
 - 7.2.1 Delete last sentence only (beginning with “The Design/Builder shall...”)
 - 7.3.1 Delete last sentence only (beginning with “This insurance shall...”)
 - 7.3.3 Delete entire paragraph
 - 7.3.4 Delete last two sentences (beginning with “This insurance shall...”)
 - 7.3.8 Delete entire paragraph
 - 7.4.1 Delete entire paragraph

- AIA Document B141 – 1987 edition
Standard Form of Agreement Between Owner and Architect
 - 9.4 Delete entire paragraph

- AIA Document B141 — 1997 edition
Standard Form of Agreement Between Owner and Architect with
Standard Form of Architects Services
1.3.6 Delete entire paragraph
1.3.7.4 Delete entire paragraph

- AIA Document B151-1997 edition
Abbreviated Standard Form of Agreement Between Owner and Architect
9.4 Delete entire paragraph

- AGC Document 250 – 2000 edition
Standard Form of Agreement and General Conditions Between Owner and Contractor
11.1.1 Delete the phrase “other than to the work itself and other property insured
under Subparagraph 11.4” from the first sentence (beginning in the third line)
11.1.2 Owner will not be responsible to indemnify for any act or omission
of an Architect/Engineers or Others
11.2 Delete entire paragraph
11.4.1 Delete the second sentence (beginning with “This insurance shall also name...”)
and delete the fourth sentence (beginning with “This policy shall provide for
a waiver...”)
11.4.3 Delete entire paragraph up to the word “more” in the eighth line. The rest of
the paragraph (beginning with “the Contractor shall indemnify”) remains intact

CONTRACTOR:

PARISH:

(PARISH is understood to include the Arch/Diocese of _____)

BY:

BY:

NAME

NAME

DATE

DATE

(Revised 01/06)

Catholic Mutual. . . "CARES"

UNAFFILIATED ORGANIZATION AGREEMENT

The five questions on the CARES Facility Usage/Indemnity Agreement provide guidance in identifying parish sponsored organizations that are eligible for coverage. Those that are not should sign the Facility Usage/Indemnity Agreement and provide a certificate of insurance naming the parish and Archdiocese as an additional insured. This will greatly assist in reducing financial responsibility for a potential claim.

Unfortunately, non-sponsored groups add additional liability that is not completely eliminated by use of the Facility Usage/Indemnity Agreement. Non-sponsored groups or organizations bring added liability, even if they have their own insurance.

Groups such as Knights of Columbus, The Legion of Mary, Alcoholics Anonymous and St. Vincent de Paul to name a few, are typically not parish sponsored. However, they are often misinterpreted to be part of the parish or Archdiocese. When this confusion occurs, the non-sponsored Catholic group may be legally determined to be part of the parish and/or Archdiocese. The end result is that the parish and Archdiocese becomes legally and financially responsible for the non-sponsored group's liabilities.

What should be done to limit your liability?

1. Require the non-sponsored group sign the attached "Unaffiliated Organization Agreement."
2. When possible, do not allow the group to use the parish name. Example: "St. Paul's Knights of Columbus". If the parish name must be used, follow the recommendation in number 3. below.
3. Be careful how the group is represented verbally and in writing. When advertising an upcoming Knights of Columbus Pancake Breakfast in the parish bulletin, use a phrase similar to, "The Knights of Columbus are not part of and not acting on behalf of the parish or Archdiocese."
4. Avoid providing 'Official direction to non-sponsored groups. It's okay to provide space, not direct instructions.

Non-sponsored groups can be an important part of parish and Archdiocesan ministry. Use of the Unaffiliated Organization Agreement and the above tips will allow continued operation of these groups while decreasing liability. As always, contact Catholic Mutual's Risk Management Department at 1-800-228-6108 with any questions.

(Revised 10/06)

UNAFFILIATED ORGANIZATION AGREEMENT

PARISH: _____

PARISH is understood to include the Archdiocese of Louisville

ORGANIZATION: _____

The undersigned, individually, on behalf of ORGANIZATION and on behalf of each member thereof, hereby agree with PARISH that in consideration for the ORGANIZATION'S use of property owned or managed by the PARISH, as follows:

1. The ORGANIZATION is not a part of the ARCHDIOCESE or any PARISH, is not affiliated or sponsored by the ARCHDIOCESE or any PARISH and is not an agent of the ARCHDIOCESE or any PARISH. The ORGANIZATION does not speak for or represent the ARCHDIOCESE or any PARISH.
2. The ARCHDIOCESE, any PARISH or their employees may provide spiritual support or spiritual direction to the ORGANIZATION or its members; however, any such spiritual support or direction is in matters of religion only and does not create any form of agency or master/servant relationship.
3. The ORGANIZATION is not controlled by the ARCHDIOCESE, any PARISH or any employee or agent thereof and neither the ARCHDIOCESE nor any PARISH receive a direct, tangible or financial benefit from the ORGANIZATION'S activities, other than any consideration given for the use of the property.
4. The ORGANIZATION is not a participant in and is not the beneficiary of financial protection provided by the Catholic Mutual Protected Self-Insurance program. The ORGANIZATION will not be indemnified by the PARISH or the ARCHDIOCESE for liability arising from the ORGANIZATION'S activities.
5. Any and all liability, whether civil, criminal or otherwise, and whether arising from use of motor vehicles or any other activity of the ORGANIZATION or its members, is not assumed and is expressly rejected by the ARCHDIOCESE, the PARISH and Catholic Mutual.
6. The ORGANIZATION, but not its individual members, agrees to fully protect, defend and indemnify the ARCHDIOCESE, the PARISH, Catholic Mutual and their employees and agents for any and all liability sustained as a result of activities of the ORGANIZATION, its members, or other ORGANIZATIONS or members acting on the ORGANIZATION'S behalf.
7. Members of the ORGANIZATION understand that neither the PARISH, the ARCHDIOCESE or Catholic Mutual waive any right they may have to seek indemnity from any individual member of the ORGANIZATION if that member's actions lead to a suit or claim against the PARISH, the ARCHDIOCESE or Catholic Mutual.
8. This Agreement confers no right to use PARISH or ARCHDIOCESE property. Permission to use PARISH or ARCHDIOCESE property may be terminated at any time and shall be deemed terminated at the time use of the property discontinues; however, the representations, warranties and indemnity obligations contained herein shall survive termination of this Agreement.
9. The undersigned representative of the ORGANIZATION has authority to execute this Agreement and represents and warrants that it has advised every member of the ORGANIZATION of its contents.

ORGANIZATION

PARISH

Dated: _____

Dated: _____

Signed: _____

Signed: _____

On Behalf of the ORGANIZATION

Witness: _____

Witness: _____

(Revised 04/06)

Archdiocese of Louisville
Conflict of Interest Disclosure Statement

I have received a copy of the Conflict of Interest Policy of the Archdiocese of Louisville. I have read and understand the policy, and I agree to follow the policy's directives and procedures.

I understand the Archdiocese of Louisville is a charitable organization and that in order to maintain its federal tax exemption it must engage primarily in activities that accomplish one or more of its tax-exempt purposes.

Disclosure of possible conflict of interest (please check one box):

1. *I have no known actual or possible conflict of interest at this time.*

2. *Below is a description of an actual or possible conflict of interest including the nature of the potential conflict of interest:*

Name (*signed*)

Name (*printed*)

Office or Position Held

Date

Submit to:

Box 1. Checked – Parish, School, or
Local Agency

Box 2. Checked – Office of the
Chancellor for
review

CONFIDENTIAL

Roman Catholic Archdiocese of Louisville

Report of Suspected Fraud

Please complete this entire form. Attach additional sheets if necessary.

- DO** report any instance of suspected fraud within the Roman Catholic Archdiocese of Louisville.
- DO** report suspected fraud promptly; failure to do so may jeopardize the ability to recover diocesan assets.
- DO** keep detailed notes of dates, times, places, persons involved, and occurrences.
- DO** keep a copy of any documents that arouse your suspicion.
- DO NOT** confront the suspected individual(s) with your suspicions.
- DO NOT** discuss the matter with anyone you think could be involved.

| | |
|---------------------------------|---|
| Current date (mm/dd/yy): | Date(s) the incident(s) occurred (mm/dd/yy): |
| | |

Suspected person(s) involved:

| | Full name | Parish or other location | Person's position or role |
|---|-----------|--------------------------|---------------------------|
| 1 | | | |
| 2 | | | |

Description of the suspected fraud
(Please indicate if you have documents or other materials that might be of assistance to the investigation)

Your name and contact information *(Please complete all fields; we do not investigate anonymous reports.)*

| | |
|---|--|
| Full Name | |
| Street address | |
| City, State, Zip | |
| Position/relation to the archdiocese | |
| Email address | |
| Daytime phone | |

This information will be used to contact you if clarification or more information is required.

Other persons who might be aware of this suspected fraudulent activity:

| | Full name | Parish or other location | Person's position or role |
|---|-----------|--------------------------|---------------------------|
| 1 | | | |
| 2 | | | |

Please submit the report by mail, fax, or email (Marked "CONFIDENTIAL"):

| | | |
|---|---|---------------------------------|
| Mail: Fraud Investigations Archdiocese of Louisville PO Box 1073 Louisville, KY 40201-1073 | Fax: (502)585-2466 | Email: fraud@archlou.org |
| | For a copy of the policy or forms: Phone: (502) 585-3291 ext. 1153 | |

Please check if additional documentation is attached

Thank you for submitting this report.

Pastor Change Checklist

In accordance with Canon 1283 as part of the transfer of assets of parish _____, a written record is needed for this transition. The following information should be prepared for the new pastor by _____ in order to facilitate the transition of pastors on June 30 – July 1, 20xx:

1. Fixed Assets – an inventory of buildings, furniture, fixtures, equipment, cars (if any) of the parish and of the school.
2. Financial Assets – a listing of all checking, savings, investment and loan accounts of the parish and of the school.
3. Bank Accounts and new signature card – a listing of all bank accounts of the parish and school with a copy of the reconciliations of _____, 20xx is to be prepared for the new pastor. Copies of _____ and _____ statements and reconciliations should also be given to the new director as they are completed. New signature cards will be needed by _____, 20xx for all the parish and school accounts; these cards are to be prepared for distribution to the appropriate banks on _____. Please confer with Fr. _____ to see if he wishes to retain some other local signers on the account.
4. Parish Organizational Structure – can you please list, draw or illustrate the functions, services, programs and activities along with the employees or groups who assist in each?
5. Minutes of the last three Finance Council meetings.
6. Copy of the last four Bulletins of the parish.
7. Written policies & procedures in place (other than archdiocesan standards).
8. Financial Records – where records are located; any advisory groups in place; copies of monthly, quarterly or annual reports; copy of the _____, 20xx monthly financial reporting to the Finance Council with the comparison to budget; budgets for the parish and school for FYxx and for FYxx.
9. Physical Plant – your evaluation of the condition of buildings and grounds.
10. Insurance & Safety - policy and schedule for outside use of the parish and school facility, accident reporting procedures.
11. Legal Issues – leases or agreements with others, any pending legal issues.

If you need any assistance to get the needed information and to schedule the review of financial operations, please contact the Finance Office.

Parish/School:

Mileage Log and Reimbursement Form-Clergy and Employees

Page ____ of ____

| Employee Name | | Rate Per Mile | \$0.42 | | | | |
|----------------------|-------------------|---------------------|-----------------|----------------|--------------|-----------|---------|
| Vehicle #1 | | For Period | | | | | |
| Vehicle #2 | | Total Mileage | | | | | |
| Vehicle #3 | | Total Reimbursement | | | | | |
| Date | Starting Location | Destination | Purpose of Trip | Odometer Start | Odometer End | Vehicle # | Mileage |
| 1) | | | | | | | |
| 2) | | | | | | | |
| 3) | | | | | | | |
| 4) | | | | | | | |
| 5) | | | | | | | |
| 6) | | | | | | | |
| 7) | | | | | | | |
| 8) | | | | | | | |
| 9) | | | | | | | |
| 10) | | | | | | | |
| 11) | | | | | | | |
| 12) | | | | | | | |
| 13) | | | | | | | |
| 14) | | | | | | | |
| 15) | | | | | | | |
| 16) | | | | | | | |
| Mileage Total | | | | | | | |

**ARCHDIOCESE OF LOUISVILLE
WITHDRAWAL FORM FOR PARISHES/SCHOOLS**

Date funds needed: _____ Date of request: _____

Transfer funds via: (Please check one box)

Check
ACH Transfer
Journal Entry

| |
|-------|
| _____ |
| _____ |

Parish/School: _____
Name and Number: _____

Check Info: Payable to: _____
Address: _____
City, State, Zip: _____

ACH Transfer Info: Bank Name: _____
Routing Number: _____
Account Number: _____

Savings Account Name: _____ Parish/School Name and Number: _____

Amount of Withdrawal: _____ Pastor's/Principal's Signature: _____

(Required)

Specific purpose of withdrawal: _____

Requested By: _____

Note: Check requests are due Tuesdays for checks to be issued on Thursdays. For requests over \$25,000, we request an advance notice.

Thank you.

FAX WITHDRAWAL FORM DIRECTLY TO: (DO NOT USE GENERAL FAX NUMBER)

Fax: (502) 471-2212 or (502) 471-2263
Please send an email to Kathy Downs **AND** Mary Creed informing us that you are sending a fax.
We will confirm to you that we received it.
Email: mcreed@archlou.org AND kdowns@archlou.org

IF YOU CANNOT FAX THE FORM, PLEASE MAIL TO:
Archdiocese of Louisville
P. O. Box 1073
Louisville, KY. 40201-1073
Attn: Mary Creed

**ARCHDIOCESE OF LOUISVILLE
PARISH/SCHOOL TRANSMITTAL FORM
DLS (DEPOSIT AND LOAN) FORM**

Parish/School Number: _____

Parish/School Name: _____

PAYMENT FOR: _____

ACCOUNT NAME: _____

DEPOSIT AND LOAN FUND:

| | | |
|-----------------------------------|-------|----------|
| Savings Deposit #1 | _____ | _____ |
| Savings Deposit #2 | _____ | \$ _____ |
| Bldg. Loan Payment #1 | _____ | \$ _____ |
| Bldg. Loan Payment #2 | _____ | \$ _____ |
| Bldg. Loan Payment #3 | _____ | \$ _____ |
| Additional Loan Principal Payment | _____ | \$ _____ |
| Other: | _____ | \$ _____ |

ARCHDIOCESAN GENERAL FUND LOANS:

| | | |
|-----------------------------------|-------|----------|
| Operating Loan Payment | _____ | \$ _____ |
| Additional Loan Principal Payment | _____ | \$ _____ |

PARISH/CEMETERY ENDOWMENTS:

| | | |
|-------------------|-------|----------|
| Principal Deposit | _____ | \$ _____ |
|-------------------|-------|----------|

GRAND TOTAL \$ _____

Check # _____

Check Date _____

Prepared by: _____

**SEND CHECK AND FORM TO:
Archdiocese of Louisville
P. O. Box 740043
Louisville, KY. 40201**

**FREQUENTLY ASKED QUESTION ABOUT
SERVING ALCOHOL AT PARISH EVENTS
April, 2010
Archdiocese of Louisville**

1. Must everyone who serves alcohol at parish events attend alcohol awareness training?

Yes, they must. Anyone who serves alcohol at any parish event must attend some type of alcohol awareness training. If they are not able to attend the one sponsored each year by the Archdiocese, a video is available for their use.

[Archdiocesan Policy]

2. If my parish has a permanent beer or liquor license can renters bring their own alcoholic beverages to events?

No, they may not. Only the location having a license may serve alcoholic beverages. Renters are not allowed to bring their own drinks onto the parish grounds. This includes bringing alcohol to parish picnics.

[State Laws KRS 243.010; 243.250; 243.280]

3. Our parish is having a picnic and workers in the booths want to bring their own alcoholic refreshments. May they do so?

No, they may buy beer from the parish but may not bring their own.

[State Laws KRS 243.010 and 243.280]

4. We are having a Finance and Parish Council meeting and would like to serve refreshments including beer after the meeting. May we do so?

Yes, you may as long as it is noted on your books that the cost of the beer was charged to another group, PTO, Men's Club, etc. Beer may never be given away free.

[State Law KRS 244.050]

5. How old must I be to serve alcohol?

According to archdiocesan policy, you must be 21 years of age. State Law says 20, archdiocesan policy says 21.

[State Law KRS 244.090]

6. We are having a horseshoe tournament at Church and Mr. Smith has purchased beer from the local convenience store. May we sell this at the tournament?

No, all licensed premises must purchase beer from a Kentucky Beer Distributor or Kentucky Liquor Wholesaler and it may not be sold for less than cost. This is a Kentucky Beverage Statute.

[State Laws KRS 243.280 and KRS 244.050]

7. We are having fish fries at our parish during Lent and we do not have a beer license. What must we do in order to sell beer at the fish fry?

A parish may apply for and receive a temporary beer license for the event. The license may cover events during a specified length of time, i.e. fish fries during Lent.

[State Law KRS 243.010 and 243.290]

8. We are having a fund raiser at our parish and want to offer a basket of wine/liquor as a prize. May we do this?

Alcohol may never be given away free or raffled in any way. However, a special temporary liquor and wine auction license must be obtained from both the city and state in order to offer liquor or wine as auction items.

[State Laws KRS 243.010 and KRS 243.036]

State Fees KRS 243.030 - \$100 per event

Metro Louisville Fees KRS 243.070 - \$100 per event]

9. We have rented our parish hall for a wedding reception and they are serving alcohol. How long may they serve?

Alcohol may be served Monday through Saturday from 6:00 a.m. until midnight; Sunday from 1:00 p.m. until midnight. Alcohol may not be served after midnight unless you have an extended hours license. It is also suggested alcohol sales or service be stopped one (1) hour before the end of the event. It is also highly recommended that food be served at the same time as alcohol is served.

[State Laws KRS 244.290 and 244.480]

10. We notice someone who is underage and seems to be intoxicated at our event. What should we do?

If you experience such an incident or you notice a particular young person who appears to be intoxicated, have a security guard escort the person to a safe place and call their parents or guardian. Never let a minor who is clearly intoxicated leave the event alone. If the person is an adult and appears to be intoxicated, call a cab or have someone responsible take them home.

[State Law KRS 244.080]

11. What are my responsibilities if I serve alcohol at parish events?

You have a moral, civic and legal responsibility in serving alcohol. Anyone who serves alcohol to a minor can be held responsible. If you serve alcohol to a minor or someone who is clearly intoxicated and later that person is involved in an accident you can be held criminally and civilly responsible and possibly arrested. In the event of civil action, you risk the possibility of losing everything that you possess. Negligence laws apply in Kentucky, which means that anyone can be sued.

Ignorance or the law will not excuse you from being held accountable.
[*State Law KRS 243.010; 244.080 and 244.090*]

12. Do I have to serve someone who seems to be underage or I may suspect is intoxicated?

There is no law that says you have to serve anyone. You always have the right to refuse to serve anyone you feel is underage or is intoxicated.
[*State Law KRS 244.080*]

13. Our parish has a beer license issued in the name of the parish. This license includes our ball field. One of the teams using our ball field wishes to have a fund raiser and use our license to sell beer. May they do so?

No, only the parish holding the license may sell the beer. The group holding the fund raiser may not obtain or use another license to sell the beer since only one license may be issued for a location.
[*State Law KRS 243.010; 243.220; 243.230; 243.280;and 243.290*]

14. From time to time our parish holds a dinner or reception to thank volunteers for work they have done for the parish, and we wish to serve wine, but our parish has a beer license. Can we do this?

A parish may ask to have part of their premises exempt from the license, i.e. rectory, parish offices, etc. By restricting your license to a particular area of your premises, you would be allowed to offer wine at your gathering if it is held in an area exempt from the license. For example, your license includes your ball field, your gym and parish hall but the rectory is not included, therefore you may serve whatever you wish in the rectory. You must apply for this exemption from the ABC, both city and state.
[*State Laws KRS 243.010; 243.220 and 243.230*]

15. We have rented our parish hall for a wedding reception and they wish to serve wine and beer, but our parish has a beer only license in their name. How can we allow wine for this wedding reception?

The parish may apply for a city and state temporary wine license for this event. The City fee for this temporary wine license is \$100 and the State fee for this license is also \$100. The parish should apply approximately two weeks in advance of the wedding for these licenses.
[*State Law KRS 243.260. Examples of approved events are wedding receptions, reunions, receptions, or similar occasions.*]



1042 Burlington Lane
Frankfort, KY 40601-8487
Tel (502)875-4345
Fax (502)875-2841
www.ccky.org

August 20, 2010

Subject: Faithful Citizenship and CCK Policy on Political Activity

Dear Pastor, Parish Administrator, School Superintendent, Principal and Catholic Charities Director,

As we head into this year's fall political campaign season, we recall the obligation we have as Faithful Citizens to be participants in our nation's political process and to bring our values to the shaping of public policy. As we taught in *Forming Consciences for Faithful Citizenship*, every Catholic has a responsibility to be involved in political life:

In the Catholic Tradition, responsible citizenship is a virtue, and participation in political life is a moral obligation. This obligation is rooted in our baptismal commitment to follow Jesus Christ and to bear Christian witness in all we do. As the Catechism of the Catholic Church reminds us, "It is necessary that all participate, each according to his position and role, in promoting the common good. This obligation is inherent in the dignity of the human person...As far as possible citizens should take an active part in public life" (nos. 1913-1915).
<http://www.faithfulcitizenship.org/>

Consistent with the prior practice of the Catholic Conference of Kentucky, we bring to your attention *the Political Activity Guidelines for Catholic Organizations* as published by the Office of General Counsel, United States Conference of Catholic Bishops. Certain activities, such as non-partisan voter registration drives, are permitted. It should be noted, however, that there is an absolute prohibition against non-profit organizations, such as parishes, schools and Catholic Charities agencies, *"from participating or intervening in political campaigns on behalf of or in opposition to any candidate for public office."* <http://www.usccb.org/ogc/guidelines.shtml>

As part of the Catholic Conference of Kentucky's history and policy regarding elections and voters' guides, we recall and repeat the long-standing policy of not distributing voters' guides or election year materials unless they have been published by the USCCB or the Catholic Conference of Kentucky. Such materials, even though they may be prepared by other Catholic

Most Reverend
Joseph E. Kurtz, D.D.
Archbishop of Louisville

Most Reverend
Roger. J. Foy, D.D.
Bishop of Covington

Most Reverend
Ronald W. Gainer, D.D.
Bishop of Lexington

Most Reverend
William F. Medley, D.D.
Bishop of Owensboro

Robert J. Castagna
Executive Director

entities or people, may not be distributed on Catholic property or in conjunction with church activities since they may not cover a full range of issues and may violate the *Political Activity Guidelines for Catholic Organizations* and the requirements for non-profit organizations as issued by the Internal Revenue Service.

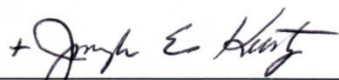
We established this policy in 1995 because of concerns expressed to us. The content and presentation of such voter guide education materials may fail to satisfy the requirements applicable to Catholic non-profit organizations. Often, the organizations preparing the materials are not 501(c)(3) non-profit organizations subject to the prohibition against political campaign activity. Even though these other organizations may be permitted to distribute such literature, it is not appropriate for Catholic organizations to do so.

While Catholics are encouraged to be active participants in the political process, all are required to abide by the *Political Activity Guidelines for Catholic Organizations*. The energy and passion often on display during elections should not encourage or permit individuals or organizations to violate these guidelines. We appreciate your taking the time to disseminate this letter's contents to your parish, especially parish council and parish committee chairs, school, Catholic Charities staff and to your entire parish through the parish bulletin and/or pulpit announcements to apprise them of what activities are permitted and what activities are prohibited during this election year.

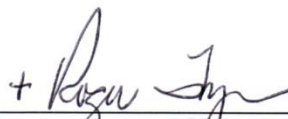
Thank you for your review and sharing of this letter and the information contained through the Internet links to the web site of the USCCB.

May God continue to bless you as together we seek to build God's Kingdom on earth.

Sincerely yours in Christ,



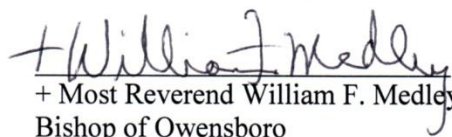
+ Most Reverend Joseph E. Kurtz
Archbishop of Louisville



+ Most Reverend Roger J. Foys
Bishop of Covington



+ Most Reverend Ronald W. Gainer
Bishop of Lexington



+ Most Reverend William F. Medley
Bishop of Owensboro

enc.

“...participation in political life is a moral obligation.”

Certain activities generally are appropriate for parishes and other Catholic organizations.

Sharing the Principles of Catholic Social Teaching

Parishes and other Catholic organizations are encouraged to share the Church's teaching on the relationships between Christian faith and political life. The Church's teaching on political responsibility, human life, human rights, and justice and peace need to be shared more widely and effectively. Cards summarizing seven key themes of Catholic social teaching that can serve as guidelines for involvement in public life are available from the USCCB (English pub. no. 5-315, Spanish pub. no. 5-815; call 800-235-8722.) The *Forming Consciences for Faithful Citizenship* statement, bulletin insert, and DVD are helpful tools for developing educational programs.

Voter Participation

Parishes and other church organizations can encourage members to participate in the electoral process: to register, to vote, to become informed on a broad range of issues, and to become active in the political life of the community. Parishes and other church organizations can also sponsor non-partisan voter registration and "get out the vote" drives. (See "Ideas for Social Concerns and Pro-Life Committees: Tips for Conducting a Non-Partisan Voter Education Campaign and Voter Registration Drive." at www.faitfulcitizenship.org.)

Ballot Measures

Supporting or opposing ballot measures, including referenda, initiatives, constitutional amendments, and similar procedures, is considered "lobbying" activity and not political campaign activity. Parishes and other church organizations can take positions on such measures and work to support or oppose them within the limits of permitted lobbying activity for section 501(c)(3) organizations. Any questions on these limits should be directed to the Catholic Conference of Kentucky, (502) 875-4345.

Voter Education

Parishes and church organizations can and should engage in non-partisan voter education. Only voter education materials published by the United States Conference of Catholic Bishops (e.g., *Faithful Citizenship*) or by the Catholic Conference of Kentucky may be distributed in parishes. Other materials, even if they are published by a Catholic organization and seem non-partisan, shall not be distributed.

Address the moral and human dimensions of public issues.

Share church teaching on human life, human rights, and justice and peace.

Apply Catholic values to legislation and public issues.

Conduct a non-partisan voter registration drive on church property.

Distribute materials published by the United States Conference of Catholic Bishops or by the Catholic Conference of Kentucky about issues related to human life and dignity, justice, and peace.

The Church is

*involved in the political process, but is not partisan,
engaged in the political process, but should not be used,
and principled, but not ideological.*

Non-Partisanship

Parishes and other section 501(c)(3) church organizations are prohibited from participating in political campaign activity. Thus, certain political activities that are entirely appropriate for individuals may not be undertaken by church organizations or their representatives. The USCCB Office of General Counsel provides detailed guidance on what is allowed and not allowed under the law. This detailed guidance is available at www.usccb.org/ogc.

The Church does not and will not engage in partisan politics. Pastors may wish to publish the following bulletin announcement in the weeks before the election.

We strongly urge all parishioners to register, to become informed on key issues, and to vote. The Church does not support or oppose any candidate, but seeks to focus attention on the moral and human dimensions of issues. We do not authorize the distribution of partisan political materials on parish property.

In order to avoid violating the political campaign activity prohibitions, parishes, other church organizations, and their representatives should remember these guidelines:

- Do not endorse or oppose candidates, political parties, or groups of candidates, or take any action that reasonably could be construed as endorsement or opposition.
- Do not make available the use of church facilities, assets, or members for partisan political purposes.
- Do not authorize distribution of partisan political materials or biased voter education materials (those that support or oppose—or exhibit bias for or against—any candidate or party) on church property, in church publications, or at church activities. Only distribute materials published directly by the United States Conference of Catholic Bishops or by the Catholic Conference of Kentucky
- Do not invite or permit only selected candidates to address your members. Before inviting candidates, make sure such events are consistent with USCCB and CCK policy. If so, it is important that all candidates be invited.

If you have any questions about what is allowed, call the Catholic Conference of Kentucky at (502) 875-4345. Please remember that the IRS rules against political campaign activity also apply to materials posted on parish or other church organization web sites.

Material for this document is based on text found at www.faihtfulcitizenship.org/resources/ and ccky.org/Political%20Campaign%20Activity.htm. Resources cited are available online at <http://www.faihtfulcitizenship.org> and <http://www.ccky.org>.

Activities To Avoid! Do Not:

Endorse or oppose candidates for political office.

Distribute partisan campaign literature under church auspices.

Arrange for groups to work for a candidate for public office.

Invoke only selected candidates to address your church-sponsored group.

Conduct voter registration slanted toward one party.

**ARCHDIOCESE OF LOUISVILLE
CHANCERY FINANCIAL REPORT
For the Six Months Ending 12/31/11**

PARISH

Please note report format. The income statement and balance sheet should show totals for six months 07/11-12/11 and 07/10-12/10. Print in “Portrait” format.

This is a reminder that the following information is due by **January 31, 2012.**

- Chancery Financial Report Submittal Form
- Chancery Report for the 6 months ended 12/31/11. For PDS ledgers users this will be an **YTD, (07/11-12/11) Income Statement**, also showing last year **YTD, 07/10-12/10. Include account numbers on report.** (Form 8 for manual users).(This is one report showing both columns)
- **Balance sheet for 12/11 and 12/10. Include account numbers on report.** (Form 11 for manual users). (This is one report showing both columns)
- **CHARITABLE GAMING** annual summary report for **Calendar year 2011**. Be sure to include your License number on the report.

REMINDER: If you are not able to meet the January 31st deadline, it is *your responsibility* to contact me and let me know when we will receive your report. Please see “Reporting Requirements” on page 60 of the Financial Policies and Procedures Manual at our website: www.archlou.org.

If you have any questions regarding the above, please give me a call. **It is mandatory that the attached submittal form and requested reports be submitted as specified above. Any variation is unacceptable and will be returned.** Please remember, for data content, that all reports must be uniform.

Submit reports to the attention of Mary Ann Hood at the Chancery Finance Office.

**SUBMITTAL FORM
SIX MONTHS ENDING 12/31/11**

Parish _____

Parish # _____ **Region** _____ **Phone #** _____

Bookkeeper's E-mail address _____

Parish EIN (Employer Identification Number) _____

Charitable Gaming License Number _____

Attached are the following reports:

- Income Statement for PDS for 07/11 – 12/11 and 07/10 – 12/10**
- Form 8 for manual users**
- Balance sheet for 12/11 and 12/10**
- Form 11 Balance Sheet for manual users**
- Charitable Gaming Annual Summary for Calendar Year 2011**
- Have upgraded to PDS Led, Version 6 and are current with the latest update**
- Have made the required COA changes as referenced Attachment 1**
- Complete the DioView upload. Run a "Fix Data" before sending (If you use PDS but do not have internet access, please attach a CD or Flash drive Backup.)**

Completed by: _____ **Date:** _____
Bookkeeper/Business Manager

Approved by: _____ **Date:** _____
Pastor

**ARCHDIOCESE OF LOUISVILLE
CHANCERY FINANCIAL REPORT
For the Six Months Ending 12/31/11**

SCHOOLS

Please note report format. The income statement and balance sheet should show totals for six months 07/11-12/11 and 07/10-12/10. Print in “Portrait” format.

This is a reminder that the following information is due by **January 31, 2012**.

- Chancery Financial Report Submittal Form
- Chancery Report for the 6 months ended 12/31/11. For PDS ledgers users this will be a **YTD, (07/11-12/11) Income Statement**, also showing last year **YTD, 07/10-12/10**. **Include account numbers on report.** This is one report showing both columns.
- **Balance sheet for 12/11 and 12/10.** **Include account numbers on report.** This is one report showing both columns.
- **CHARITABLE GAMING** annual summary report for **Calendar year 2011.** Be sure to include your License number on the report.

REMINDER: If you are not able to meet the January 31st deadline, it is *your responsibility* to contact me and let me know when we will receive your report. Please see “Reporting Requirements” on page 60 of the Financial Policies and Procedures Manual at our website: www.archlou.org

If you have any questions regarding the above, please give me a call. **It is mandatory that the attached submittal form and requested reports be submitted as specified above. Any variation is unacceptable and will be returned.** Please remember, for data content, that all reports must be uniform.

Submit reports to the attention of Mary Ann Hood at the Chancery Finance Office.

REQUIRED CHANGES IN PDS CHART OF ACCOUNTS THAT YOU MUST MAKE BY 12/31/10!

- 1) Change all 5105-5105.99 account numbers to account #5115-5115.99. (The new total number for this range will be #5129).
- 2) Add account #5109. It should be a level 2 on the income statement. (This new account is a total account for accounts 5101-5104.99 for transfers between funds).
- 3) Change name of account #5129 to Total Transfers to Record Fixed Assets.

After the above changes are made, the general structure for Transfer Accounts will be as follows:

- 5101-5104.99 (Transfers between funds) will be subtotaled in account #5109
- 5115-5115.99 (Transfer to record fixed assets) will be subtotaled in account #5129
- 5132-5132.99 (Transfers to record increase/decrease in restricted funds) will be subtotaled in account #5139

Then the subtotal accounts (#5109, #5129 & #5139) will be totaled in account #5149 for a total of *all of transfers*.

PDS Selected Chart of Accounts & Levels

Below is a list of selected accounts and the proper levels. Please confirm that these are correct in your system.

| | |
|---------|---|
| LEVEL 8 | 1999 Total Income |
| LEVEL 7 | 4899 Total Expenses |
| LEVEL 1 | 5101-5104.99 Transfer Designated Funds |
| LEVEL 2 | 5109 Total Transfers for Designated Funds – NEW TOTAL ACCOUNT |
| LEVEL 1 | 5115-5115.99 Transfer Record Fix Asset – CHANGED FROM 5105-5105.99 |
| LEVEL 2 | 5129 Total Transfers to Record Fixed Assets – NAME CHANGED |
| LEVEL 1 | 5132-5132.99 EOM (End of Month) Restricted Funds Transfers |
| LEVEL 2 | 5139 Total EOM Rest. Fund Transfers |
| LEVEL 7 | 5149 Total Transfers |
| LEVEL 8 | 5189 Total Expense and Transfers |
| LEVEL 9 | 5199 Net Increase/Decrease in Unrestricted Fund Balance |

IMPORTANT: Make all the required changes and/or corrections listed above, then run a Verify Chart of Accounts process.

Proper Use of Transfer Accounts

Transfer accounts are used to: 1) Transfer funds between cash accounts, 2) Capitalization of assets, and 3) month-end close of Restricted Funds.

- 1) Transfer funds between cash – To transfer cash between restricted or unrestricted funds, the transfer accounts should be used. Please see below for a sample journal entry.

| | <u>Debit</u> | <u>Credit</u> |
|--|--------------|---------------|
| 5101.81 12/31/10 Transfer PTO Funds | XXXX | |
| 0101.81 12/31/10 PTO Checking Account | | XXXX |
| 0101.10 12/31/10 Parish Checking Account | XXXX | |
| 5101.10 12/31/10 Transfer to Parish | | XXXX |

- 2) Capitalization of Assets – Fixed assets are first recorded as expenses in the 4700 account number series. The items in account 4799 on the Income Statement should be capitalized at month-end. Run the ledger report for all departments (accounts #4701-4708.99) and attach it to your capitalization journal entry as supporting documentation. Please see below for a sample journal entry.

| | <u>Debit</u> | <u>Credit</u> |
|---|--------------|---------------|
| 0441.10 12/31/10 Parish Property, Assets | XXXX | |
| 4705.10 12/31/10 Expense (assets>\$1,000) | | XXXX |
| 5115.10 12/31/10 Transfer to record property | XXXX | |
| 0821.10 12/31/10 Restr.Fund Balance-Parish Property | | XXXX |

- 3) Month-end closing of Restricted Funds – You should adjust Restricted Funds for the change in assets for the month. Run a department income statement for each Restricted Fund. The total in account #5199 for each department is the increase/decrease for the month. After this adjustment, you should be able to run a Balance Sheet for each fund and be in balance. Please see below for a sample journal entry.

| | <u>Debit</u> | <u>Credit</u> |
|--|--------------|---------------|
| <i>To increase a restricted fund balance:</i> | | |
| 5132.90 12/31/10 Transfer/Restricted Fund | XXXX | |
| 0822.90 12/31/10 Fund Bal. Restricted to Cemetery | | XXXX |

To decrease a restricted fund balance:

0822.90 12/31/10 Fund Bal. Restricted to Cemetery XXXX

5132.90 12/31/10 Transfer/Restricted Fund XXXX

Archdiocese of Louisville Parish Financial Statement Checklist

| | |
|-----|--|
| 1) | Balance Sheet assets, less liabilities, should balance to their fund balance in total, for each department with a restricted fund account (0822). |
| 2) | Transfer account #5109 for activity between funds, should zero out on the consolidated Income Statement. |
| 3) | Transfer account #5129 for fixed assets, should tie back to the Balance Sheet change in Fixed Assets, unless the Direct Capitalization method is being used. |
| 4) | Transfer account #5139 should tie back to change in account #0822 for restricted funds. |
| 5) | The net increase (decrease) for the unrestricted fund balance on the Income Statement (5199), should tie back to account # 0815.10 on the balance sheet. |
| 6) | Have Capitalization entries been completed? The 4700 series of accounts' total, should be zero on the Income Statement. Account #5115 should be used to make the transfer(s) to Property Fund Balance #0821.10, unless using the Direct Capitalization method. |
| 7) | All equipment purchased over \$1,000 should be recorded as fixed assets. |
| 8) | Depreciation should be recorded on Fixed Assets. |
| 9) | Archdiocesan savings and/or loan balances on Balance Sheet should tie back to DLS reports found on line at Archdiocese website. |
| 10) | General Checking account balance should be \$250,000 or under for FDIC insurance protection. |
| 11) | The standardized COA should be followed. Accounts ending in zeros or nines should not be used for detail entries. Zeros are used for Heading Accounts and Nines are used for Total Accounts only. |
| 12) | Accrual entries are complete, to record deferred revenue (pre-paid tuition/fees) in the 0681-0688 account number range. This may be recorded either monthly or at Fiscal Year End. |
| 13) | Accrual entries are complete, to record salary/benefit expenses in the proper period. This may be recorded either monthly or at Fiscal Year End. |
| 14) | Check for any Cash accounts or detailed income and expense accounts, with unusual negative balances. |
| 15) | The account balance for #0821.10, "Fund Bal. Invested/Parish Property", should be the same as Account #0469, Total Land/Bldgs/Furnishing or # 0579 if depreciating assets, unless the Direct Capitalization method is used |
| 16) | Check to see if Account # 0819, "Total Unrestricted Fund Balance – End of Year", for the prior year is the same as Account # 0811.10, "Unrestricted Fund Balance, Beginning/Year", for the present year. Fiscal Year End |

LICENSED CHARITABLE ORGANIZATION ANNUAL FINANCIAL REPORT

NOTE: REPORTING PERIOD FOR CALENDAR YEAR 2011

License No. ORG- _____
 Name of Organization _____
 Mailing Address _____
 City State Zip _____
 County _____

Annual Summary Gaming Report Summary of All Charitable Gaming Receipts & Payouts

PART 1

| GAMING ACTIVITY | GROSS RECEIPTS | CASH PAYOUTS | PURCHASED PRIZES | ADJUSTED GROSS RECEIPTS |
|--|----------------|--------------|------------------|-------------------------|
| 1. Bingo (From Attachment B) | 1. | 1. | 1. | 1. |
| 2. Pulltabs (From Attachment C & D) | 2. | 2. | 2. | 2. |
| 3. Raffles (From Attachment E) | 3. | 3. | 3. | 3. |
| 4. Non Cash Prize Wheels (From Att. E) | 4. | N/A | 4. | 4. |
| 5. Special License (From Attachment F) | 5. | 5. | 5. | 5. |
| 6. Returned Checks Collected | 6. | N/A | N/A | 6. |
| 7. Less: Returned Checks | 7. | N/A | N/A | 7. |
| TOTAL | 8. \$ | 8. \$ | 8. \$ | 8. \$ |

\$ _____ FEE DUE = Total Gross Receipts x _____

40% Calculation

| | | |
|---|----------|-----------|
| Adjusted Gross Receipts (Transfers from Part 1 Line 8 Column 4) | \$ | _____ |
| Expenses (Transfers from Part 2 Line 1b) | - | _____ |
| Total Net (Adjusted Gross Receipts Less Expenses) | = | _____ |
| Total Net | \$ | _____ |
| Adjusted Gross Receipts | ÷ | _____ |
| Percentage (Total Net divided by Adjusted Gross Receipts) | = | _____ % |