

Guideline of Parish Sponsored Boy Scouts

The annual charter agreement signed between the Boy Scout Council and the parish Boy Scout Charter states the organization agrees to conduct the Scouting program according to archdiocesan policies and procedures and guidelines as well as those of the Boy Scouts of America. The Boy Scouts are an organization sponsored by the parish and subject to the policies and procedures of the sponsoring parish.

Below are some of the policies and procedures that will apply to the Boy Scouts. Please refer to the Financial Policies and Procedures Manual (Manual) which can be found on the Archdiocese website, <http://www.archlou.org/> for the complete manual of the policies and procedures.

The pastor of each parish who sponsors a Boy Scout organization is the administrator of the organization. All organization funds must flow through the parish general checking account as restricted funds. See the Manual Bank Accounts page 10. These funds are kept separate on the parish books using departments codes: .68 for Boy Scouts, .69 for Cub Scouts, and .70 for Venture Crews.

Imprest Checking Accounts

The organizations can maintain an imprest checking account at a specific level; not to exceed one month's operating expenses. See Manual Imprest Accounts for Parish or School Organizations pages 31-32. The organization can pay bills directly from their imprest account. The pastor is required to be a signer on the account. All checks require one signature by an officer of the organization. Large invoices can be paid by the parish bookkeeper from the organizations restricted funds on reserve. All deposits must be made to the parish general checking account marked for Boy Scouts restricted funds. Only reimbursement checks can be deposited into the imprest account.

To reimburse the imprest account, a statement of expenses (list of all the checks written in order, with payee, amount paid, and purpose) along with receipts should be submitted to the pastor or his designee for review to insure all expenditures are made in accordance with the purpose of the parish. All W-9's for tax purposes collected should be submitted to the parish office. The statement of expense should show the total expenses and the amount remaining in the imprest checking account which should balance back to the amount on the parish balance sheet. A reimbursement check or an ACH to the imprest account is then done by the parish bookkeeper.

The bank statement is sent to the parish address with the pastor or his designee opening and reviewing the activity and cancelled checks. A copy is sent to the organization treasure who will reconcile the imprest account and send a copy of the reconciliation to the parish bookkeeper.

Disbursements

All disbursements should be made by check. Only in extreme circumstances should cash be used to pay bills and documentation for such expenditure is a must. Prior to a disbursement being made an original receipt or invoice must be obtained. A check request should be completed with the following information: amount to be paid, payee and address, date check needed, ledger account number and name for the expense, signature of requestor, and signature of person authorizing payment. A W-9 should be obtained from all individuals and vendors prior to payment. The receipt/invoice and W-9 should be attached to the check request which is submitted to the parish with the imprest reimbursement request.

Receipts

All receipts must be deposited into the parish general checking account marked restricted for Boy Scouts. See Manual Receipts pages 51-52. The deposits are posted to the restricted account for the organization. The organization can take the deposit to the bank in a tamper evident bag or the parish office can make the deposit. If the parish office is to make the deposit the receipts should be given to the parish office in a tamper evident bag with the deposit slip enclosed.

- Reconciling of cash is an essential internal control. Cash should be balanced to product being sold or to source of the cash. Cash should always be counted by two individuals. After cash is counted it should be placed in a tamper evident bag with the deposit slip and sealed. It should be deposited in a night drop or secured in a safe overnight.

Financial Reports

The organization will be given a monthly balance sheet, income statement, and general ledger report for the organization by the parish bookkeeper. The organization should be requested to submit a balanced budget to the parish office each year.

Assessments

According to Canon Law, it is the moral obligation of parishes to support their Bishop in his work. See Manual Parish Assessments pages 40-41. As a result, the Priest Council agreed to set the following assessments for all parishes within the Archdiocese of Louisville:

1. Cathedraticum (Ordinary): Provides fund for the Archbishop to carry on the mission of the Church. The dollars generated are used for, but not limited to, operating expense of the Archdiocese, donations to Church-related organizations, and extraordinary expenses. The rate is 4% of all income. (This includes organizations income.)
2. The Record: This Archdiocese believes it is important that The Record be delivered to every registered household. The rate is 1.16% of total income. (This includes organizations income.)
3. Clergy Pension: Provides funds for the support of retired clergy. The rate is .84% of total income. (This includes organizations income.)
4. Tuition Assistance: This provides funds to help families attend Catholic schools. The rate is 1% of total income. (This includes organizations income.)

The parish can pass the assessments on to the organization based on the annual income of the organization.

Insurance Coverage

The Boy Scout Council provides general liability insurance to cover charter organizations, its board officers, chartered organization representative, and employees against all personal liability judgments. The insurance includes attorney's fees and court costs as well as the costs of any judgment brought against the individual or organization. Unit leaders are covered in excess of any personal coverage that they might have, or, if there is no personal coverage, the BSA insurance immediately picks them up on a primary basis.

All parishes are insured for property and liability coverage. The parish liability coverage would be the secondary insurance for Boy Scouts.

Fundraising

All fundraising done by the organization has to benefit all registered parish Boy Scouts. The organization can not take the funds raised by one parent or scout and reduce only that particular parent's fee, nor one particular scout's fee for a trip or related activity. Even though, one parent may work harder and be more successful at raising funds for a trip than other parents, the funds raised for the trip must be put together and reduce the total cost of the trip or related activity for everyone. Additionally, volunteers can not be directly or indirectly paid (given credit or reduction of the cost of a trip or related activity) for any fundraising event as required by under 501(C)3 tax code.

Safe Environment Training

All volunteers who work with children are required to attend the Archdiocese Safe Environment Training Program. A certificate of attendance must be turned into the parish office along with an authorization form for a background check. Volunteers can not work with the children until the class has been attended and the background check is received and approved by the pastor or his designee. A listing of class times can be found on the Archdiocese website.

Conflict of Interest

The Archdiocese of Louisville, including all parish organizations are included under the corporation sole, expects its organization members with fiduciary responsibilities to act loyally toward the Archdiocese, to maintain the highest standards of ethics, and to maintain at all times an awareness of possible conflicts of interest, both in fact and in appearance. See the policy for more details.

Reported of Suspected Fraud

The Archdiocese of Louisville promotes a culture of honest and accountable stewardship of God's gifts. Fraud of any type will not be tolerated. The prevention of fraud is the responsibility of all clergy, religious, lay employees, volunteers, and parishioners. The Archdiocese expects those parties to report any suspected case of fraud and provides assurance against recrimination. Person found to have participated in fraudulent acts will be subject to disciplinary action, up to and including termination and civil and criminal prosecution. Please read policy for details on how to report.

Automobiles

Please see the Automobile Vehicle Ownership or Rental Policy for guidance and information.

For a complete copy of each policy please refer to the Archdiocese of Louisville Policies and Procedures Manual. <http://www.archlou.org/policies-procedures/financial-policies-and-procedures-manual/>