

## **ORGANIZATIONS' RELATIONSHIPS WITH PARISH/SCHOOL**

Below is a list of clubs and organizations and their relationship with parishes/schools.

### **Parent Teacher Organization (PTO)**

The PTO is a ministry of the school. The PTO's activity should be monitored by the school administrator and finances reported on the school balance sheet and income statement. If the PTO has an imprest checking account, the school administrator or pastor should be one of the signers on the account. The PTO can use the parish/school Federal ID and sales tax exemption.

### **St. Vincent dePaul (SVdP)**

Effective October 1, 2018, SVdP organizations are no longer be permitted to be a parish ministry. Each organization will be affiliated with its local/national corporate office. The SVdP organization's activity will be monitored by the local SVdP corporate office. The parish is urged to maintain a charitable relationship with the SVdP organization but has no fiduciary responsibility over the organization. The parish does have the responsibility to remit contributions collected on the organization's behalf to them in a timely manner. The SVdP organization will not be able to use the parish/school Federal ID and sales tax exemption.

### **Boy Scouts**

The Boy Scout organizations are parish ministries organized with the assistance of the Archdiocese of Louisville Youth Ministry Office. This Boy Scout organization is affiliated with a local/national corporate office. Locally that is the Lincoln Heritage Council, BSA. The pastor should appoint a Chartered Organization Representative who signs a Charter with the local Boys Scouts of America. The organization is required to follow the policies and procedures set forth in this manual. A guideline for the Boy Scout organizations can be located on the Archdiocese website under finance forms.

### **Girl Scouts**

The relationship with the Girl Scouts is being reviewed and the policy will be updated upon completion of the review.

### **American Heritage Girls**

The relationship with the American Heritage Girls is being reviewed and the policy will be updated upon completion of the review.

### **4H**

The 4H program is affiliated with the University of Kentucky Cooperative Extension Program. They can meet or hold functions on school property if they have provided the school with a Certificate of Insurance (with the required limits) naming the school as the additional insured. They cannot use the school Federal ID or sales tax exemption. Their funds should be maintained by the organization and not consolidated with the parish/school.

**Alcoholics Anonymous (AA)**

The AA program is a self-supporting organization that should have their own Federal ID and tax-exempt number. They can meet or hold functions on parish/school property if they have signed a rental agreement with the parish/school and provide a Certificate of Insurance (with required limits) naming the parish/school as the additional insured. They cannot use the parish/school Federal ID or sales tax exemption. Their funds should be maintained by the organization and not consolidated with the parish/school.

If you have a club or organization that is not listed above and do not know the relationship they have with the parish/school, please submit the organization name to the Archdiocesan Chief Financial Officer in writing.