

Parish Financial Services Newsletter

VOLUME 9, ISSUE 10

OCTOBER 2012

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Accounting for Restricted Donations

Accounting for restricted donations is probably the most complicated and confusing area in parish accounting. This is an area that we review as part of our Parish Financial Operations Reviews and we are finding that the majority of parishes are not properly accounting for these funds. There are 3 parts to this accounting. The first is the receipt of funds.

When the funds are received the following entry should be made:

	Debit	Credit
Cash Account (1000 series Checking, Savings, etc)	X,XXX.XX	
Restricted Liability (2400 series)		X,XXX.XX

The funds remain in this account until they are spent whether it is 2 weeks or 10 years later.

When the funds are spent, 2 entries must be made. The first is recording the cash disbursement:

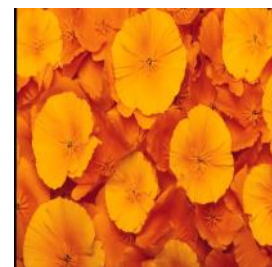
	Debit	Credit
Expense or Fixed Asset Account	X,XXX.XX	
Cash Account (1000 series Checking, Savings, etc)		X,XXX.XX

The second entry recognizes the restricted revenue:

	Debit	Credit
Restricted Liability (2400 series)	X,XXX.XX	
Restricted Donations (Account #4405)		X,XXX.XX

This 2nd entry is very important and is the one that is often overlooked.

Many parishes treat restricted accounts as custodial accounts and run everything in and out of the 2400 account. This does not provide an accurate representation of the event. For more information regarding the definition of Restricted Donations or if you would like to see a specific example, please visit Section H of the Parish Accounting Manual.





Parish Stewardship

Parish Stewardship Begins October 27/28!

Tried and True Methods to Increase Donations!

USE EMAIL AS OFTEN AS POSSIBLE TO COMMUNICATE WITH YOUR PARISHIONERS. Use email for follow-ups and quarterlies. For those of you that use PDS, there is a built-in part of the program to send letters by email and then have hard-copy letters printed for those parishioners that don't communicate by email. Don't forget to use a 'catchy' subject line in your email communications!

USE THE SUGGESTED 'INCREASE LETTER'.

Our data shows that parishes using this letter achieved an increase in the dollar amount of pledged donations, compared to those that didn't!

SET A GOAL FOR COMMITMENT CARDS RECEIVED AND UPDATE YOUR PARISHIONERS OFTEN ON THE FULFILLMENT OF THAT GOAL.

We recommend setting the goal at 5% over the amount of commitment cards received last year. You can reuse the Appeal Thermometer or other updating visual - such as the votive candle idea from this year's training session - in your Narthex, as well as in the bulletin and pulpit announcements.

May God Bless your stewardship efforts. We are praying for your success! If you have any questions, please contact us at parishstewardship@seattlearch.org.

Automatic PRF Transfers

We have noticed that many parishes are making recurring monthly and quarterly withdrawal requests. We have good news for you!! PFS can provide you with auto recurring entries service. If you would like to move your quarterly interest earned from one account to another using the same account each month or if you want to make loan payments using a savings account each month, we can set up on going payment transfers for you. All that is required on your part is a letter with the appropriate signatures requesting this be done and upon approval, your auto entries will begin. In the body of the letter we need to know the account that you want the funds taken from and the account you want the funds applied to. We also need a beginning date and ending date, even if the ending date is until the loan has been paid in full. For monthly requests, the recurring transfer will be made on the same date each month. For quarterly requests, we will perform the transfer no later than the 10th day following the close of the quarter. Please make sure the account you are taking the funds out of has enough funds to make the transfer. If you have any questions, please contact Loretta Griffin at (206) 382-4501 or lorettag@seattlearch.org.

Annual Catholic Appeal

Annual Catholic Appeal 2013 Campaign Dates -Mark Your Calendar!

Note: The ACA weekends have been renamed to better represent the focus of each one.

- ◇ Appeal Kick-Off Weekend - April 20/21, 2013
- ◇ Presentation/Ask Weekend1 - April 27/28, 2013
- ◇ Presentation/Ask Weekend2- May 4/5, 2013
- ◇ Follow-up/Ask Weekend1 - May 11/12, 2013
- ◇ Follow-up/Ask Weekend2 - May 18/19, 2013



Matching Gifts Suggested Bulletin article:

Annual Catholic Appeal Matching Gifts: Many employers may match your gift! Once your gift has been paid in full, inquire with your employer if they match gifts and the process in doing so. The Annual Catholic Appeal, Archdiocese of Seattle, is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code. Tax ID # 91-0778147. Call 206-382-4274 if you have any questions.

REMINDER: Second-half real property taxes are due October 31. Any questions or concerns, call Property & Construction Services Office, 206-382-4851 or 1-800-809-4923.

Pension Contributions for Women & Men Religious (Non-Ordained)

Effective July 1, 2012, parishes and schools are required to make a pension contribution for eligible employees who are religious (non-ordained) women and men. The pension payment should go directly to the religious institute. The pension amount is the same as for lay employees – 6% of the annual salary. Please contact the Human Resources Office if you have any questions regarding this.



Washington State Unclaimed Property Reports must be completed annually even if the parish has nothing to report. These reports are due November 1st! If you have not already filed, please make every effort to do so before the deadline. Thanks!

Archdiocese of Seattle

Parish Financial Services

710 9th Avenue

Seattle, WA 98104

Phone: (800) 422-5417

Fax: (206) 382-4279

E-mail: parishfinancialsvcs@seattlearch.org

Parish Financial Services assists Parishes and Faith Communities in maintaining financial stability through:

- ♦ Supporting high quality financial, accounting, budgeting and reporting systems.
- ♦ Ensuring financial viability through the continual encouragement of prudent fiscal management.

Safe Environment Updates

SAFE ENVIRONMENT ONLINE REFRESHER COURSE

All returning Church Personnel, who have completed *Called to Protect for Ministries* prior to July 1, 2012, must complete one safe environment refresher course. As in previous years, all refresher courses may be accessed through “My Obligations” in the SETA Net system, which allows participants to take the class at their convenience from any computer with internet access. While all training and verification must be completed by May 31, 2013, parishes & schools are **strongly encouraged** to set earlier local deadlines to alleviate any stress in the spring. (Some communities set local deadlines as early as October 31st.) When notifying your employees and volunteers of their renewal, please be sure to include the log-on instructions which can be found in SETA Net under “Forms/Articles.”



OCTOBER VULNERABLE ADULT ABUSE AWARENESS MONTH

It is estimated that 2.1 million older Americans are victims of abuse each year and approximately 80-90% of those cases go unreported. And did you know that people with disabilities are twice as likely to be victims of violent crimes, regardless of their age?? During the month of October, we are highlighting Vulnerable Adults and how we can prevent abuse. There is a special section on the Safe Environment website highlighting Vulnerable Adults at www.seattlearchsep.org/vulnerable-adults.html Please share this important information with your community so they can learn about the signs & symptoms of Vulnerable Adult abuse and what they can do to help!

CALLED TO PROTECT TRAIN-THE-TRAINER CERTIFICATION

Please take a moment to ensure that your parish or school community has a *Called to Protect* trainer available to it. A certified *Called to Protect* trainer will be able to facilitate all three of the *Called to Protect* classes that are required to ensure that your parish/school is in compliance with Safe Environment: *Called to Protect for Ministries* (required for employees and volunteers); *Called to Protect for Youth* (required students in Grade 7 and Grade 9 attending archdiocesan schools); and *Called to Protect for Parents and Families* (required for each parish/school to offer once per year to the community...may be done in collaboration with other parishes/schools in your deanery). **If your parish/school does not have a certified *Called to Protect* trainer, please identify someone in your community who can attend a *Called to Protect Train-the-Trainer* session.** The next session is on December 3rd & 10th. Information and the Application are available in SETA Net under Forms/Articles.

REGISTRATION FORM

PAA MEETING

WEDNESDAY, NOVEMBER 14, 2012

Isaac Orr Conference Room 10:00 to 3:00

Name _____

Parish _____

E-Mail Address _____

The agenda for this meeting will be PROPERTY and CONSTRUCTION.

Please return this form to Penny Howell

Administration and Finance Department

710 – 9th Avenue

Seattle, WA 98104 Phone: (206) 274-3120

Email: penny.howell@seattlearch.org

The Official Catholic Directory

Reminder from the Chancellor's Office

For all parishes that have all ready submitted their forms, thank you!

If not...

We would like to take this opportunity to remind you to send in your blue parish update forms for the 2013 directory. Keeping your parish's information current is important in maintaining your 501(c)3 tax exempt status. A sample form is show below.

The forms were due by

September 28, 2012

So please send in your form as soon as possible.

As indicated on the forms, please send them to:

**Archdiocese of Seattle
Attn: Mary E. Santi, Chancellor
710 9th Ave
Seattle, WA 98104**

If you have not received or have misplaced your form, please do not hesitate to contact Liz Madsen in the Chancellor's Office, as we have extra forms.

Office of the Chancellor

710 9th Ave

Seattle, WA 98104

Phone: 206-654-4655

Fax: 206-274-3110

elizabeth.madsen@seattlearch.org

Sample Parish Form

The Official Catholic Directory®
Published by P.J. Kennedy & Sons in association with National Register Publishing
500 Council Drive, Suite 2000, Berkeley Heights, NJ 07003 Tel: 800-470-7000

In preparation for the 2013 Edition of The Official Catholic Directory, please fill out the form below to ensure your tax-exempt status.

Parish Code (SEA-500)	Please sign and return by September 28, 2012 to the address below:
St. James Cathedral 804 Ninth Ave. Seattle, WA 98104	Archdiocese of Seattle Attn: Mary Santi, Chancellor 710 9th Ave. Seattle, WA 98104

Please make changes to your questionnaire mailing address here. All other addresses should be updated where listed below. Please note that the mailing address cannot be outside the diocese boundaries.

Important: Please review all information and print clearly. Cross out any data that is no longer valid. Include the people in your parish who have been recently appointed and include their titles (e.g. Pastor, Pastoral Associate, Permanent Deacon, etc.) and parish ID numbers when available for office use. Also include the priests who are in residence. Indicate full names, middle initials, religious order initials, and primary year of ordination. If a priest is from another diocese or foreign country, indicate in parentheses after his name. Please update the statistical overview at the end of the questionnaire.

Organization ID: 169240 (Office Use Only)

Placement City: Seattle

Parish Name: St. James Cathedral
Year Founded: 1904
Employer Identification Number (EIN):
(EIN will not publish)

Parish Code (SEA-500) / St. James Cathedral

Org ID: 169240 / Pages: 1
SEA 1

Safe and Successful Parish Festivals

Festivals and other large-scale events that go above and beyond the daily ministries of the Catholic Church create unique liability exposures. The Church is legally liable and ethically responsible for accidents that happen as a result of any involvement and sponsorship in these types of events. It is vital that churches and schools develop a “best practices” approach for any parish-sponsored event. Not only will this approach provide better assurance for the safety of everyone involved, it will also reduce the liability exposure associated with these types of large events.

By being aware of the “best practices” safety checklist and understanding the detailed information available in the Festival/High Risk Events Policy Manual, you will be better prepared to ensure a safer event and reduce or eliminate common claims associated with these types of events. The Festival/High Risk Events Policy Manual and the corresponding online training can be accessed through the Catholic Mutual's website.

Online risk management training is easy to access!

- Sign onto Catholic Mutual's website www.catholicmutual.org. Click on “Member Login”. The user name is 0064sea and the password is service (all lower case letters).
- Click on “Login”
- Select “Online Training”
- Click on “**Please click here.**”
 - Select a subgroup – From the drop-down menu, select and click on your arch/diocese
 - Select a subgroup again – From the drop-down menu, select your location
 - Confirm your selection is correct
 - Select **Safe and Successful Parish Festivals**
 - Click on “launch course”

If you experience any trouble viewing the training courses, please contact OPUS at (913) 825-1618 or email help@opustraining.com. They will be happy to assist you.

Catholic Mutual Group
710 9th Ave
Seattle, WA 98104

Phone #800-809-4926
Fax #206-264-2094



Festival/High Risk Events - Risk Management Best Practices

Checklist

Supervision

- ☐ There is a designated Festival Chairperson (*overseen by staff person at parish/school*)
- ☐ There is a designated Supervisor for each operational area of festival (*overseen by festival chairperson*)
- ☐ There is designated Safety Coordinator to ensure all safety recommendations are met (*overseen by Chairperson*)

Vendors

- ☐ Vendor contracts/agreements have been reviewed by Arch/Diocese or CMG prior to signing
- ☐ Vendor Hold Harmless/Indemnity Agreement has been obtained by each vendor (*i.e. ride, game, food, security vendors*)
- ☐ Certificates of Insurance have been obtained from vendor with parish/diocese named as additional insured

Transportation

- ☐ Driving duties have been limited to a select number of properly screened individuals
- ☐ Drivers have taken "Be Smart - Drive Safe" online defensive driving course available on main page of CMG website www.catholicmutual.org
- ☐ Chairperson and Supervisors have taken "Church Transportation - Is It Necessary and Ministry-Based?"

Volunteers

- ☐ Are 18 years of age or older OR supervised by adult with parent permission
- ☐ Have been selected and matched to tasks according to training and/or skills
- ☐ Have a clear understanding of duties and risks associated with the assigned task
- ☐ Have been provided with personal protective equipment, if needed

Premises Safety

- ☐ Electrical cords and hoses have been rerouted, taped down or covered
- ☐ Adequate lighting has been provided
- ☐ Tent stakes and ropes have been secured
- ☐ Alternate plans are in place for inclement weather
- ☐ Emergency response procedures/evacuation plans have been developed
- ☐ Adequate number of trained security guards have been hired

Parking

- ☐ Valet parking will not be allowed
- ☐ There is adequate lighting in parking lots
- ☐ Adequate space for pedestrian traffic has been provided through parking lots
- ☐ Adequate space will be made available for emergency vehicles

Medical Services

- ☐ There is a First Aid station and supplies available
- ☐ An Automated External Defibrillator (AED) will be readily accessible
- ☐ Local police and hospitals have been notified about upcoming event
- ☐ Hand washing stations are provided

Food

- ☐ Appropriate food temperatures will be maintained
- ☐ Employees and volunteers have been informed of food-borne illness best practices

Alcohol

- ☐ Meet all State and local liquor licensing requirements
- ☐ Identification checkpoints are in place
- ☐ Colored bracelets will be provided for legal age individuals wishing to consume alcohol
- ☐ Trained bartenders will be used
- ☐ Alternate transportation will be provided for intoxicated patrons

Money/Cash Handling

- ☐ Background and credit checks will be completed on individuals working with money
- ☐ Tamper-proof of bags will be utilized
- ☐ Cash will be regularly collected from stands, alternating times and routes
- ☐ Three or more individuals will be involved in collecting cash
- ☐ Money will be counted by two or more people
- ☐ Cash will be kept in a locked safe and guarded by security
- ☐ Consideration has been given to using a ticket system

Activities

- ☐ Festival activities will not include any of the following: hot air/tethered balloons; helicopter rides; ATV rides/speed contest; gambling or liquor (when not approved by state statutes); bungee jumping; dunking booths involving individuals 21 years of age and under; or archery/firearms

Claim Procedure

- ☐ Accident Report forms on hand
- ☐ Staff is aware of claim reporting procedures