

# **TABLE OF CONTENTS**

**PARISH COLLECTIONS**

**PARISH AND SCHOOL ORGANIZATIONS**

## PARISH COLLECTIONS

Parish collections are the largest source of income for a parish and carry the greatest risk of loss. There are several features that every parish collection process should have:

- Collections should be controlled by at least two people until the collection counting process is completed.
- If the collection is not counted immediately after Mass the collection should be locked in a safe or other secure location. Tamper-proof bags are an excellent way to safeguard collections until they can be counted.
- Counting teams should be established that consist of at least two unrelated parties.
- Counting worksheets should be used that include the following elements:
  1. Type of collection
  2. Account number
  3. Loose cash and checks
  4. Envelope collections
  5. Total deposit
- The worksheet should include a space for two signatures with a caption that the signers attest that the worksheet is accurate.
- The deposit slip should agree to the worksheet.
- A summary of the amount posted to the parishioner contribution records should agree to the worksheet.

# PARISH AND SCHOOL ORGANIZATIONS

## DIOCESAN STATUTES

Specific statutes for parish and school organizations are located in Sections 9.8 and 10.6.2 of the Statutes of the Diocese of Peoria.

These statutes specify the following:

- The pastor is an ex officio member of all parish commissions and committees.
- In accord with civil corporate by-laws, the assets of each and every group or organization sponsored by a parish are assets of the parish corporation.
- The pastor must be a signer on all accounts of the parish and parish organizations.
- Furthermore, all other signers on parish accounts or the accounts of parish organizations must be authorized by the pastor.
- All bank statements, interest checks, and other correspondence shall always be mailed to a parish office address. The same is true for all school organizations.
- Parish and school organizations do not enact policies, but rather recommend policies to the pastor, who is responsible for the governance of the parish.
- Funds of parish organizations are parochial funds and their expenditure is subject to the oversight of the pastor. When these funds are used for parish expense, the organization should issue a check payable to the parish account and the bill is to be paid by a check on the parish account.

## ACCOUNTING

The preferred method of accounting for parish and school organizations is to include them in the accounting software of the parish or school. One bank account can be used for all transactions as long as the amounts related to each organization are separately identified

If parish and school organizations are not included in the parish or school accounting software, the organization should provide periodic reports, but not less than annually. These reports should include a listing of all assets and liabilities of the organization, a listing of revenue for the reporting period, and a listing of the expenses for the reporting period. This report should be signed by at least two organization members.