

Series	<u>Finance Councils</u>	
101	Establishment	
101.1	Establishment - Diocese	
101.2	Establishment - Parish	
101.3	Establishment - School	
102	Written Guidelines and Norms	
103	Role & Responsibility of Finance Council Member	
103.1	Role & Responsibility of Finance Council Member - Diocese	Updated
103.2	Role & Responsibility of Finance Council Member - Parish	Updated
103.3	Role & Responsibility of Finance Council Member - School	Updated
103.4	Role & Responsibility of Finance Council Member - Additional Guidelines	Updated
104	Regular Meetings	Updated
105	Record of Meetings	Updated
106	Confidentiality	Updated
107	Conflict of Interest	Updated
108	Internal Controls	Updated
200 Series	<u>Financial Reporting</u>	
201	Diocesan Reporting by Parishes, Schools & Agencies	Updated
202	Financial Reports	Updated
202.1	Financial Reports - Parishes - Accrual	Updated
202.2	Financial Reports - High Schools	
202.3	Financial Reports - Agencies & Institutions	
203	Chart of Accounts, incl. Balance Sheet	Updated
203.1	Chart of Accounts - Parish - Accrual Basis	Updated
203.1.1	Accounting Entries - Parishes	Updated
203.1.2	Chart of Accounts - Parishes - Other Accounting Procedures	Updated
203.2	Chart of Accounts - High Schools	Updated
203.2.1	Chart of Accounts - High Schools - Other Accounting Procedures	Updated
203.3	Chart of Accounts - Agencies & Institutions	
204	Financial Records Storage & Retention	
205	Regular Reporting	Updated
206	Annual Budget Preparation/ Periodic Reconciliation	Updated
207	Audits & Reviews	Updated
208	IRS 501c (3) Qualification (listing in Catholic Directory)	Updated
208.1	Blanket Certificate of Exemption	Updated
209	Census, incl. Diocesan Reporting	Updated
210	Capitalization Policy	Updated
300 Series	<u>Bank Accounts & Reconciliation</u>	
301	Choice of Banking Institution	Updated
301.1	Conflict of Interest	Updated
302	Identification of Accounts at Financial Institutions	Updated
302.0.1	Access to Accounts at Financial Institutions	Updated
302.1	Opening/Closing Bank Accounts	Updated
302.2	Bank Account Signature Cards	Updated
302.3	Safeguarding the Use of Tax Identification Numbers	Updated

303	Cash Management	
303.1	Use of Sweep Accounts	
303.2	Use of Electronic Transactions	Updated
304	Monitoring all Bank Accounts	
305	Bank Accounts are Reconciled Monthly	
306	Excess Operating and other Funds (Investing in PAF)	Updated
306.1	PAF Savings and Loan Rates	
306.2	Monthly PAF Savings & Loan Reporting	
400	Series	
	<u>Cash Collection & Receivables</u>	
401	Applicable Collection Types	
402	Proper Collection Handling	
402.1	Collection Handling - Dual Control	Updated
402.1.1	Count Teams	
402.2	Adequate Physical Safeguards	
402.3	Deposit Timeliness	
403	Cash Management Guidelines	Updated
404	Tracking Contributions	
404.1	Contribution Statements	Updated
404.2	Reviewing Parishioner Contribution Summary Report	Updated
405	Remittance of Special Collections	Updated
406	Fund Drives	
407	Stipends - Accounting for Receipts & Disbursements	Updated
408	Credit Card Information Control Requirements	New
450	Series	
	<u>Other Forms of Donation</u>	
451	Non Monetary Gifts	
452	Gifts of Negotiable Assets Other Than Cash	
453	Stock Donations Procedure	Updated
454	Endowments	Updated
455	Wills, Bequests, Estates	
456	Establishing Values	Updated
457	In-Kind Donations	Updated
458	Donations to Auctions	New
500	Series	
	<u>School Tuition Collection</u>	
501	Tuition Collection Plan	
502	Administration of Student Accounts	Updated
503	Educational Subsidy	
503.1	School Subsidy - Eligibility For	
525	Series	
	Food Service Program	
525	Government Food Service	
550	Series	
	<u>Religious Education Tuition</u>	

551	Tuition Collection Plan	Updated
552	Administration of Student Accounts	
600	Series <u>Cash Disbursements</u>	
601	Disbursements Supported by Documentation	
601.1	Purchase orders	
601.2	Cash Management Guidelines	Updated
602	Dual Signature Required for all Disbursements	
602.1	Non Use of Signature Stamps	
602.2	Dual Approval of Electronic Disbursements	Updated
603	Duplicate Payments are Prevented	
604	Proper Control over Checks	
605	Limit the Number of Checks Payable to Cash	Updated
606	Use of Tax Exemption Letter	
607	Use of Credit Cards	Updated
608	Diocesan Assessment (inclusions/exclusions)	Updated
609	Insurance Charges	Updated
610	Expense Reimbursement to Employees	
610.1	Daily Business Expenses	
610.2	Entertainment	
610.3	Travel Expense	Updated
610.4	Rectory Expenses & Per Diems	
611	Prepayment for Goods or Services	
612	Issuance of 1099	Updated
613	Athletic Event Payments	New
614	Sales Tax & Vendor Licenses	New
650	Series <u>Petty Cash Fund</u>	
650	Petty Cash Funds	
700	Series <u>Employee Benefits</u>	
701	Qualification for Benefits	Updated
702	Vacation, Sick & Personal Days	Updated
703	Retirement Benefits	Updated
704	Employee Group Benefits	Updated
706	Poster Compliance	Updated
707	Cell Phone Usage	Updated
708	Non-Smoking Policy	Updated
709	Continuing Education & Tuition Assistance	Updated
710	Employee Loans	
711	Break Periods	Updated
800	Series <u>Compensation to Employees</u>	
801	Classification of Workers	Updated
801.1	Wages and Compensation	Updated
801.2	Employee or Independent Contractor	Updated

801.3	Classification of Workers as Exempt or Non-Exempt	Updated
802.1	At Will Employment	Updated
802.2	Timesheets as Documentation of Hours Worked & Benefit Time Used	
802.3	Overtime & Flex Time	
803	Plan 125	Updated
804	Payroll is Prepared Properly and Timely	Updated
805	Issuance of Annual W2	Updated
806.1	Clergy - W2, Compensation, Car Allowance, etc.	Updated
806.2	Priests Pension and Other Post-Retirement Benefits	
806.3	Other Religious - Compensation	
806.4	Stipends - Tax Reporting Requirements	Updated
807	Changes to Employee Status	Updated
808	Reimbursement for Priest Mileage - Diocesan Committees	Updated
809	Work for Tuition & Taxability of Scholarships	New
900	Series <u>Employee Files</u>	
901	Confidentiality	
902	Files Contain INS Form I-9	
903	Annualization Policy	
904	New Hire Reporting	Updated
905	Other Documentation in Employee Files	Updated
1000	Series <u>Contracts & Commitments (Non-Employment)</u>	
1001	Contracts & Commitments (Non-Employment)	Updated
1002	Leasing	Updated
1003	Arms Length Negotiation	
1004	Contracts & Commitments (Employment)	Updated
1005	Employment Contracts - Other	
1100	Series <u>Auxiliary Organizations</u>	
1101	Proper Accountabilities	
1102	Bank Accounts	Updated
1103	Use of the Entity Tax ID Number	Updated
1104	Funds Remaining at the End of the Year	Updated
1105	Charters to Parishes Using the Scouting Program	Updated
1200	Series <u>Auctions, Festivals etc.</u>	
1201	Written Procedures and Guidelines	Updated
1202	Signature of the Pastor/Canonical Authority/Principal/Director	Updated
1203	Other Controls	
1204	Scrip and Cash-like Certificates	Updated
1205	Reporting of Results	
1206	Bingo	
1300	Series <u>Facility Inspections</u>	

1301	Perform Seasonal Inspection of Facilities	Updated
1302	Reserve Study	Updated
1303	Jarod's Law	
1400 Series	<u>Real Estate</u>	
1401	Purchase/Sale of Property	Updated
1402	Construction Guidelines	Updated
1402.1 & .2	Pre-Construction Process	
1402.3 & .4	Post Construction Approval Process	
1403	Leasing Property	
1404	Tax Liability	Updated
1405	Long Term Reserves for Repair & Replacement	Updated
1406	Easements & Right of Way	Updated
1500 Series	<u>Risk Management</u>	
1501	Self Insurance Loss Program	Updated
1502	General Liability & Property Coverage	Updated
1502.1	Use of Volunteer Labor	Updated
1502.2	Detailed Inventory of Contents	Updated
1502.3	Prevention Systems and Devices	
1503	Theft or Loss of Cash & Loss Reporting	Updated
1504	Automobile Coverage & Loss Reporting	Updated
1505	Workers Compensation Coverage & Loss Reporting	Updated
1506	Diocesan Insurance Program Deductibles	Updated
1507	Rental of Facilities	Updated
1508	Contractor Evidence of Insurance	
1600 Series	<u>Records-Retention/Safekeeping</u>	
1601	Financial Records	
1602	Employee Records	Updated
1603	Payroll Records	Updated
1604	Other Records	Updated
1605	Electronic Records	Updated
1606	Sacramental Records	
1607	Cemetery Records	Updated
1700 Series	<u>Technology</u>	
1701	Control (i.e. virus protection, spam control, etc.)	Updated
1702	Security (i.e. use of passwords; confidentiality of passwords)	Updated
1703	Safeguards (i.e. backups, UPS, etc.)	
1704	Software Policy (i.e. copying unlicensed software, etc.)	
1705	Use of Quickbooks	
1800 Series	<u>Forms & Examples</u>	
1801	Collection Tally Sheet	

1802	Check request Form	
1802.1	Petty Cash Reimbursement Request	
1803	Employee Expense Reimbursement Request	
1804	Finance Council Charter - Example	
1805	Conflict of Interest Statement - Example	
1805.1	Conflict of Interest Policy Example	
1806	Collection Counting Procedure	
1807	Collection Deposit Example	
1808	Recording Donations Form	
1809	Annual Contribution Statement	
1810	Diocese of Columbus Designated Collections List	
1811	Semi-Monthly Timesheet	
1811.1	Attendance History	
1812	Employment Letter of Understanding	
1813	Maintenance Plan	
1814	Religious Service Agreement	
1815	Statement of Activity - Parishes	
1816	Statement of Financial Position - Parishes	
1817	Statement of Activity - High Schools	
1818	Statement of Financial Position - High Schools	
1819	Job Description	
1820	Annual Report Letter to Bishop	New
1821	Game Official Payment Form	New