



Bismarck Diocese

**OCTOBER 24, 2023**

# **PARISH BUSINESS OFFICE FORUM**

**Parish Services, Internal Audit**

**Tony Chap, Cressy Aberle, Nicole Woehl, Brent Naslund**



Diocese Power Point will be shown  
Camera will be off.

Thank You for  
Taking Time to  
Attend  
Today's ZOOM  
Meeting.



# New Parish Business Personnel

- ▶ Pam Wilcox – Garrison, Max, White Shield
- ▶ Alex Kitchens – Williston, Grenora, Trenton
- ▶ Kendra Schantz – Glen Ullin & Grant County
- ▶ Kay Garbel – Crosby, Portal

## Parishes in Transition

- ▶ Flasher, Carson, Raleigh
- ▶ Stanley, Berthold
- ▶ Kenmare, Bowbells



# Parish Emails - Reminders

## AEDs – May

Catholic Mutual has announced their partnership with LifeGuard MD to assist parishes and schools regarding AEDs. There are resource materials with AED CARES documents and the resource link to LifeGuard MD on both the Catholic Mutual website and the CMG Connect Hub site.

Also, on October 19<sup>th</sup> CMG announced their AED training video on CMG Connect

## ParishSOFT Trainings Link - July

ParishSOFT Success Lab to help parish staff and volunteers in Family Suite and Giving



# Trustee Reports

Best method to identify Trustee reports

Use Report Subtitle add "Trustee Report"

Accounts Bills Payments Deposits Journal Entries Vendors Credit Cards Memorized Process Setup Reports

Entry Screens List Screens

Statements > Statement of Financial Position :: Configure Report

Fiscal Period Ended

Report as of month ending: **July** during fiscal year ending: **6/30/2024 - Current Fiscal Year**

Entity

1: Parish  
2: School  
3: Day Care  
4: Cemeteries

Statement of Financial Position Account Dimension Filters

Level1 Natural Account

10: Cash  
20: Savings & Investments  
30: Accounts Receivable & Other Assets  
40: Property and Equipment  
60: Accounts Payable & Accrued Expenses  
70: Notes Payable and Other Liabilities

1110: Checking Account  
1140: DO NOT USE  
1141: DO NOT USE  
1142: DO NOT USE  
1144: DO NOT USE  
1190: Petty Cash

\*\* Statement of Financial Position Print Columns

Column 1: **Year Begin Balance**  
Column 2: **Year to Date Balance**  
Column 3: **Year to Date Change**  
Column 4: **Balance Last Month**  
Column 5: **Year to Date Last Year**

\*\* Define Report Group Sections & Sorting

Group Section 1: **Level1** ☒ Print Sub-Headings & Sub-Totals  
Group Section 2: **[Unused]** ☒ Print Sub-Headings & Sub-Totals  
Group Section 3: **[Unused]** ☒ Print Sub-Headings & Sub-Totals

Current Period Changes to Net Assets Subtotal: **[Unused]**

Detail Section Sort: **Account Code**

\*\* Report Format

☒ Detail  
☐ Summary

\*\* Report Options

☐ Include Inactive History Accounts ☐ Print Account Codes ☐ Show Numbers Without Cents ☐ Temp/Perm Restriction  
☒ Print Shortcuts ☐ Suppress Zero Accounts ☐ Show Dimension Codes

\*\* Font Size

Font Size: **Arial, 8.25pt**

\*\* Report Subtitle

Report Subtitle: **Trustee Report**

**St. Anthony**

## Statement of Financial Position

**Trustee Report**

July 31, 2023

### Assets

#### Cash

1110.01P General Checking

1190.00P Petty cash

Cash Totals:

	Year Begin Balance	Year to Date Balance	Year to Date Change	Balance Last Month	Year to Date Last Year
1110.01P General Checking	602.39	602.39	0.00	602.39	102,322.61
1190.00P Petty cash	0.00	0.00	0.00	0.00	80.00
Cash Totals:	602.39	602.39	0.00	602.39	102,402.61



*(Parish Letterhead)*

**RESOLUTION OF THE CHURCH OF \_\_\_\_\_ – \_\_\_\_\_ (CITY) PARISH**

THE UNDERSIGNED, as pastor of the Church of \_\_\_\_\_ - \_\_\_\_\_ Parish,  
hereby agrees to the following:

*(Insert details of resolution to included funding method)*

**ATTACHMENTS INCLUDED:**

- ☐ Finance Council meeting minutes.
- ☐ Parish and Trustee Corp. current Statements of Financial Position & Activities

**Requested by:**

Dated: \_\_\_\_\_

\_\_\_\_\_  
Pastor

**Reviewed by:**

Dated: \_\_\_\_\_

\_\_\_\_\_  
Vicar General

**Approved by:**

Dated: \_\_\_\_\_

\_\_\_\_\_  
Bishop

# Parish Resolutions

Resolutions must include funding source i.e. Trustee funds, Parish funds, Expansion Fund loan, etc.

Use the Synod Appendix  
29 Template  
(updated Sept 2022)



# Catholic Foundation of Western North Dakota Distribution Checks

## Distributions from Trustee Agency Accounts

- Trustee Agency distribution checks will be issued from Foundation to parish Trustee.
- Deposit into Trustee.
- Reminder: Any trustee funds greater than \$10,000 planned to be used by parish must first have an approved resolution to destabilize funds.

## Distributions from Endowment Accounts

- Endowment distribution checks will be issued from Foundation to Parish (PJP).  
(Pastors signed documents for this to occur.)
- Deposit into Parish (PJP).



# Grants

Reminder: Grant requests and their sources need to be approved by Bishop

- Send request to Tony Chap who maintains list and facilitates requests to Bishop.
- October – Bishop approved – Patrick Leahy Farm to School Grant – eligible non-profit schools supported by DPI Children Nutrition and USDA Food and Nutrition Services.





# Budgeting

God helps those who help themselves

- Plan for Mission
- Be good stewards
- Take it seriously-solve gaps
- Maintain priority list
- Parish (operations)
- Trustee (resolutions)



# Diocese Website

## Updated Diocese Chart of Accounts

- Statement of Financial Position Accounts
- Statement of Activities Accounts

## Updated Parish Transferring Funds

Navigation: Offices/Ministries- Finance-Parish Resources

### PARISH RESOURCES

#### Accounting and Expense Related

- Uncashed Aged Parish Checks
- Helpful Process Forms for Parishes – Reimbursements, Mileage, Request for Payments, Vehicle Use

#### Chart of Accounts and Software

- Parish Cost Share Expenses with Cluster Parishes
- Parish Cost Share Bill Creation for Sister Parish
- Parish Ledger and Payroll ConnectNow Software Guides and Videos Available
- Diocese Chart of Accounts
- Parish Transferring Funds
- Using the Credit Card Feature in ParishSoft Accounting
- Accounting Best Practices Regarding Dedicated Accounts
- Recording Restricted Funds & Method Guidelines



# Diocese Website

## Cemetery Finder

Navigation: About – [Parish Boundaries Map](#)

The screenshot shows the Bismarck Diocese website. The header is dark blue with the text "Safe Environment" on the left, the Bismarck Diocese logo and name in the center, and social media icons (Facebook, Twitter, YouTube) on the right. Below the header is a navigation bar with links: Home, About, Diocesan Synod, Parishes, Schools, News, Events, Offices/Ministries, Parish Post, Gifting, and Vocations. The main content area has a title "PARISH BOUNDARIES MAP" followed by a list of links: "Bismarck Diocese Parishes and Deaneries map", "Parish Finder", and "Cemeteries Finder" (which is highlighted in yellow). Social media icons for Facebook, Twitter, Pinterest, LinkedIn, and a general share icon are also present.

Safe Environment

Bismarck Diocese

Home About Diocesan Synod Parishes Schools News Events Offices/Ministries Parish Post Gifting Vocations

PARISH BOUNDARIES MAP

Bismarck Diocese Parishes and Deaneries map

Parish Finder

Cemeteries Finder



# BALANCING TWO OR MORE ENTITIES

Statement of Financial Position			
September 30, 2023			
	Year Begin Balance	Year to Date Balance	Year to Date Change
<b>Assets</b>			
<b>Cash</b>			
1110.01P St. Vincent Parish Checking 9076	10,362.32	9,200.18	(1,162.14)
<b>Savings &amp; Investments</b>			
1220.01P Parish Demand Savings 219-001	20,463.59	20,463.59	0.00
<b>Accounts Receivable &amp; Other Assets</b>			
1410.01P Diocese of Bismarck Accounts Receivable	3,306.04	1,720.11	(1,585.93)
1440.00P Transfer Funds	0.00	0.00	0.00
Accounts Receivable & Other Assets Totals:	3,306.04	1,720.11	(1,585.93)
<b>Total Assets:</b>	34,131.95	31,383.88	(2,748.07)
<b>Liabilities</b>			
<b>Accounts Payable &amp; Accrued Expenses</b>			
2130.00P Federal Tax W/H Payable	0.00	0.00	0.00
2135.00P FICA Payable	0.00	0.00	0.00
2140.00P Medicare Tax Payable	0.00	0.00	0.00
2145.00P State Tax W/H Payable	0.00	0.00	0.00
2160.00P 401(k) Payable	190.80	221.20	30.40
2165.00P Health Insurance	(881.81)	(881.81)	0.00
Accounts Payable & Accrued Expenses Totals:	(691.01)	(660.61)	30.40
<b>Total Liabilities:</b>	(691.01)	(660.61)	30.40
<b>Net Assets</b>			
<b>Net Assets</b>			
3000.00P Net assets	34,822.96	34,822.96	0.00
<b>Dedicated Accounts</b>			
Without Donor Restrictions	0.00	0.00	0.00
With Donor Restrictions	0.00	0.00	0.00
Dedicated Accounts Totals:	0.00	0.00	0.00
Current Period Changes to Net Assets	0.00	(2,778.47)	(2,778.47)
<b>Total Net Assets:</b>	34,822.96	32,044.49	(2,778.47)
<b>Total Liabilities &amp; Net Assets:</b>	34,131.95	31,383.88	(2,748.07)

- It is important to balance your Total Assets to the Total Liabilities & Net Assets within each entity



# BALANCING TWO OR MORE ENTITIES

- Run report on single entity to check if in balance

**Chart of Accounts**

Account Type  Search Show All

Entity

1: Parish  
2: School  
3: Day Care  
4: Cemeteries  
5: Altar Society/Guild  
6: Affiliated Organization 2  
7: Affiliated Organization 3  
8: Outreach

**Statements > Statement of Financial Position :: Configure Report**

Fiscal Period Ended

Report as of month ending:  during fiscal year ending:

**\*\* Entity**

1: Parish  
2: School  
3: Day Care  
4: Cemeteries

**\*\* Statement of Financial Position Account Dimension Filters**

Level1  Natural Account

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**\*\* Statement of Financial Position Print Columns**

Column 1:   
Column 2:   
Column 3:   
Column 4:   
Column 5:

**\*\* Define Report Group Sections & Sorting**

Group Section 1:  ☒ Print Sub-Headings & Sub-Totals  
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Group Section 3:  ☒ Print Sub-Headings & Sub-Totals

Current Period Changes to Net Assets Subtotal:

Detail Section Sort:

**\*\* Report Format**

☒ Detail  
☐ Summary

**\*\* Report Options**

☒ Include Inactive History Accounts ☐ Print Account Codes ☐ Show Numbers Without Cents ☐ TempPerm Restriction Format  
☒ Print Shortcuts ☐ Suppress Zero Accounts ☐ Show Dimension Codes



## St. Mary

## Statement of Financial Position

## Trustee Report

October 31, 2023

	Year Begin Balance	Year to Date Balance	Year to Date Change	Balance Last Month
<b>Assets</b>				
<b>Cash</b>				
1110.01P Church of St. Mary Golva-Trustee 9270	11,082.67	1,084.73	(9,997.94)	1,084.73
<b>Savings &amp; Investments</b>				
1320.02P Schulte Scholarship Trust Fund 132-001	6,584.37	6,584.37	0.00	6,584.37
1320.03P Gen Rost Trust Scholar. Fund 132-002	4,688.69	4,688.69	0.00	4,688.69
1320.04P Anita Tschida Estate Trust Fund 132-004	995,756.91	995,756.91	0.00	995,756.91
1320.01C Trust Cemetery Fund-132-003	3,683.96	3,683.96	0.00	3,683.96
Savings & Investments Totals:	1,010,713.93	1,010,713.93	0.00	1,010,713.93
<b>Total Assets:</b>	1,021,796.60	1,011,798.66	(9,997.94)	1,011,798.66
<b>Liabilities</b>				
<b>Accounts Payable &amp; Accrued Expenses</b>				
2010.01P Accts. Pay.-Mother Church	(12.68)	(12.68)	0.00	(12.68)
<b>Total Liabilities:</b>	(12.68)	(12.68)	0.00	(12.68)
<b>Net Assets</b>				
<b>Net Assets</b>				
3000.00P Net assets	1,014,930.27	1,014,930.27	0.00	1,014,930.27
3000.00C Net assets	8,175.02	8,175.02	0.00	8,175.02
3000.00AS Net assets	(1,296.01)	(1,296.01)	0.00	(1,296.01)
Net Assets Totals:	1,021,809.28	1,021,809.28	0.00	1,021,809.28
<b>Dedicated Accounts</b>				
<b>Without Donor Restrictions</b>				
	0.00	0.00	0.00	0.00
<b>With Donor Restrictions</b>				
	0.00	0.00	0.00	0.00
Dedicated Accounts Totals:	0.00	0.00	0.00	0.00
Current Period Changes to Net Assets	0.00	(9,997.94)	(9,997.94)	(9,997.94)
<b>Total Net Assets:</b>	1,021,809.28	1,011,811.34	(9,997.94)	1,011,811.34
<b>Total Liabilities &amp; Net Assets:</b>	1,021,796.60	1,011,798.66	(9,997.94)	1,011,798.66

# BALANCING TWO OR MORE ENTITIES

- Do a sanity check on entity net assets.



# PAYROLL RELATED REMINDERS

## Portal:

- Upload feature is hiding
- Click and drag file into folder

## Terminated / Rehired employees:

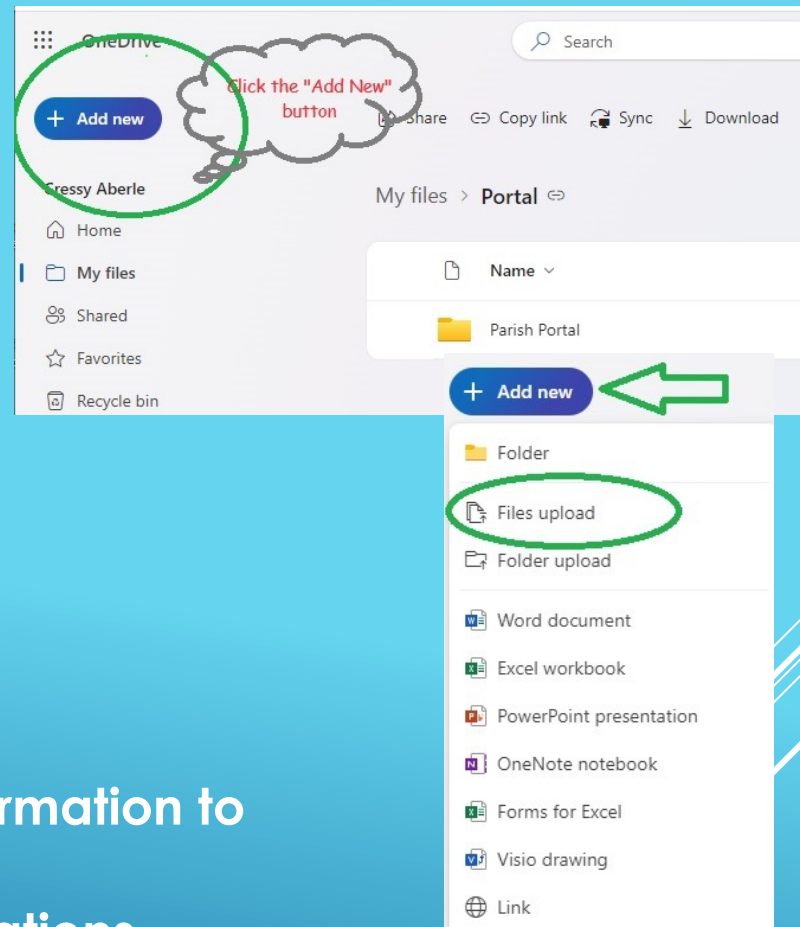
- 401k default to 3% when rehired

## Bonuses:

- No separate Bonus payrolls
- Gross Salary amount as extra line

## Payroll coming up:

- Beginning 10/30 send all payroll information to Cressy
- Communicate new hires and terminations
- December payroll





## New Employee Documents:

- Forms are all on website
- Offices > Finance > Parish Resources
- I-9 Form is newly updated

## New Employee Information:

- Please complete entire form
- Let us know eligibility status

## ACH Authorization form:

- MUST have copy of voided check or document from bank
- MUST be signed by employee
- No longer accept without signature or document

Family Ministry	<b>Federal Government and Tax</b>
<b>Finance</b>	<ul style="list-style-type: none"> <li>W-4 Form</li> <li>W-4 Form - Priest Withholding Waiver</li> <li>I-9 Form - Link to IRS Form Webpage                             <ul style="list-style-type: none"> <li>W-9 and 1099 Forms and Requirements</li> <li>W-2G Form - Raffles and Raffle Winnings Reporting</li> <li>1098-C Form - Vehicle Contributions</li> <li>Payroll Taxes are Sacred - So Don't Touch</li> <li>Parish Government Checklist Items for Payroll, Contributions, Employees and Vendors</li> <li>IRS Tax Guide for Churches and Religious Organizations – publication 1828</li> <li>FDIC and Insuring Parish Deposits</li> <li>Employee vs Contractor Guidance</li> <li>Unrelated Business Income Guidance</li> </ul> </li> </ul>
Parish Services	
Insurance and Risk Managem...	
Parish Expansion Fund	
Provision for the Future	
<b>Parish Resources</b>	
Internal Auditor	
Mission Advancement	
Respect Life	
Safe Environment Program	
St. Clement Oratory of Haymarsh	
Vocations	
Worship	
	<b>State Government and Tax</b>
	<ul style="list-style-type: none"> <li>ND State New Hire Reporting Requirement</li> <li>Sales Tax – Churches in North Dakota</li> </ul>
	<b>Insurance and Safety</b>
	<ul style="list-style-type: none"> <li>Outreach Ministry Questions on Potential Liability</li> <li>Media Authorization Release</li> <li>Keeping Churches both Accessible AND Secure</li> <li>How To Know if Your Parish Has Been Named As Additionally Insured</li> <li>Drivers and Vehicle Safety Policy</li> </ul>
	<b>Payroll Related</b>
	<ul style="list-style-type: none"> <li>Mass Offerings and Stipends – (See Synod Appendix 18)</li> <li>Diocesan Priest's Taxable Income and Non-taxable Reimbursable Expenses</li> <li>Employee Direct Deposit Authorization</li> <li>401K Employee Information Reporting Form</li> <li>401K Guidance for New Employees</li> <li>Employee Payroll Information – New or Change</li> </ul>
<b>DOCUMENTS</b>	
401K Guidance for New	

# OTHER PAYROLL RELATED REMINDERS





# ARCHIVING ACCOUNTS IN TRUSTEE

Archive all operating income and expense accounts in the Trust

Keep the following:

## **Income accounts**

- ❑ Unrestricted income accounts
- ❑ Restricted income accounts
- ❑ Interest income
- ❑ Mineral Rights Revenue

## **Expense Accounts**

- ❑ Professional Expenses
- ❑ Trust Distribution Expense (5220.00P)
- ❑ Office Supplies
- ❑ Bank/Payment Processing Fees

## **Dedicated Accounts**

- ❑ Those with a valid restricted balance



# RESTRUCTURE & INTERNAL AUDIT:

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## Needed Checks

- Berthold (Trustee)
- Dickinson – St. Joes (Trustee)
- Sioux County/CIM (Trustee)
- Stanley (Trustee)

## Vehicle Title Transfers

- Sioux County/CIM
- Mandaree

## EIN Confirmation

Ongoing Project...

## Desk Audits:

- All Parishes to receive Restructure Financial Review Report by November 1<sup>st</sup>
- All Parishes to receive feedback on Annual Fiscal Reports in December.

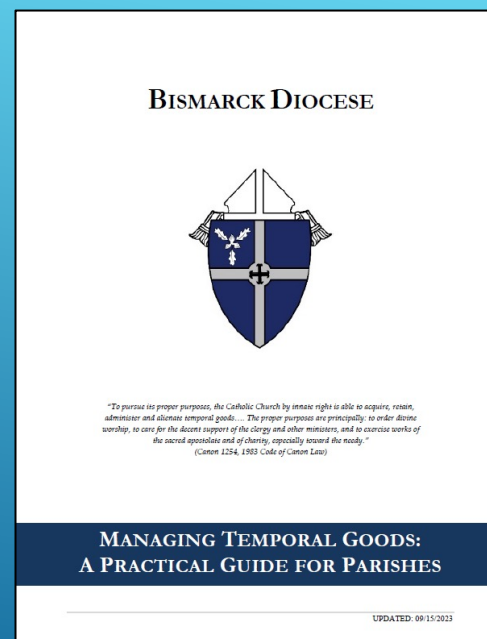
## Regular Parish Reviews to Commence

- Notifications to be made by November 1<sup>st</sup> for January reviews.

## Updated Internal Audit Documents

- Posted to Diocese website:

Diocese Guide to Managing Temporal Goods  
Financial Review Checklist  
Financial Review Questionnaire  
Mass Stipend – Stole fee Questionnaire  
Financial Concern Questionnaire





## RESTRUCTURE FINANCIAL REVIEW

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## Restructuring Financial Review

Date of Report: 10/06/2023

Parish: Church of [REDACTED]  
Trustee: Church of [REDACTED]

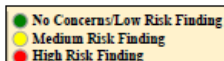
## Summary Data:

Offertory Income for fiscal year ending 2023: \$ 198,571.31  
 Stole Fee Income for fiscal year ending 2023: \$ 1,740.00

Total "Operational" Income, fiscal year ending 2023: \$ 282,057.49  
 Total "Operational" Expenses, fiscal year ending 2023: \$ 294,509.33

Trustee Income January 1 – June 30, 2023: \$ 180.34  
 Trustee Expenses January 1 – June 30, 2023: \$ 4,785.18

Number of households reported in October 2022: 126  
 Number of parishioners reported in October 2022: 256



Areas of Focused Review	Risk Assessment
1. Have asset accounts been entered in the Parish and Trustee accounting software in accordance with restructure directives? Yes Comments: None	●
2. The Parish entity is operating in the month of as of 08/31/2023: Aug-2023 Comments: None	●
3. The Trustee is operating in the month of 08/31/2023: Jul-2023 Comments: None	●
4. Are Parish & Trustee paper checks formatted in accordance with restructure directives? Yes Comments: N/A	●
5. Has Trustee deposited funds since 01/01/2023? If so, are there concerns noted? Yes Comments: Minimal/No concerns noted	●
6. Has the Trustee disbursed funds to vendors – other than the PJP (Trust Beneficiary) or for specific trustee administration expenses, since 01/02/2023? No Comments: None	●
7. Does the Trustee have aged uncleared checks to vendors as of 06/30/2023? No Comments: None	●
8. At the time of review, what was the balance of the Trustee's local checking account? \$4,130.4 Comments: None	●
9. Are there concerns with Journal Entries within the Trustee financials since 01/01/2023? No Comments: None	●
10. As of 06/30/2023, was the Parish compliant with the 90-day operating funds policy (Synod §252)? Yes Comments: See enclosed worksheet	●
11. Does parish have unrestricted savings available for emergency use per Bishop directive? No Comments: Parish has formalized emergency savings account; as of 6/30/2023, had approx. 5 months of operating funds available for emergency operations.	●
12. Does the Parish exceed its FDIC protections in its local accounts? Yes Comments: No concerns noted	●
13. Are there concerns with Mass Stipend dedicated balances? No Comments: No concerns noted	●
14. Are there concerns noted with dedicated funds in either the Trustee or Parish entity books? No Comments: None	●
15. Did the Parish or Trustee Submit any resolutions since the beginning of the last fiscal year? No Comments:	●
16. Other observations: Comments: No additional concerns noted.	●

## Restructuring Financial Review

Date of Report: 10/06/2023

Parish: Church of [REDACTED]  
Trustee: Church of [REDACTED]

## Financial Position - Worksheet

CHURCH OF [REDACTED] PARISH  
 As of 06/30/2023

Total Prior Year Expenses:	\$ 294,509.33
Total Prior Year Major Construction Costs:	\$ -
Total Prior Year Loan Payments:	\$ -
Adjusted Prior Year Annual Expenses	\$ 294,509.33

Investments insured by the FDIC (subject to \$250,000 limit, Expansion Fund accounts excluded)		
Account Name	Expansion Fund/Foundation	Local Bank
1110.01P [REDACTED]		\$ 28,549.51
1190.01P [REDACTED]		\$ 200.44
1110.02AS [REDACTED]		\$ 7,328.87
1220.01P [REDACTED]	\$ 71,784.93	
1220.03P [REDACTED]	\$ 14,910.34	
Total in Institution:	\$ 86,695.27	\$ 36,078.82
Less: FDIC Limit:	N/A	\$ (250,000.00)
Total in Excess of Limit:	N/A	\$ -
FOUNDATION Endowments & Other Investments not insured by the FDIC		
		\$ -
Total in Institution:		\$ -
Add: Excess from Above:		\$ -
Total in Excess of FDIC Limit:		\$ -
Total Cash/Investments:	\$ 122,774.09	FDIC Limit
Less: Expansion/Foundation:	\$ (86,695.27)	Compliant
Less: 90 days Operating Exp:	\$ (73,627.33)	Statute 252
Cash/Investments in excess:	\$ (37,548.51)	Compliant
Dedicated & Emergency Fund Verification		
Total Cash Assets:	\$ 122,774.09	Dedicated Funds
Less: Funds Dedicated/Restricted:	\$ 4,533.05	No Concerns
Unrestricted Funds Available:	\$ 118,241.04	Emergency Savings
~ Days of Operating Funds Avail:	147	In progress

## Financial Position - Worksheet

CHURCH OF [REDACTED] TRUSTEE, INC.  
 As of 06/30/2023

Investments insured by the FDIC (subject to \$250,000 limit, Expansion Fund accounts excluded)		
Account Name	Expansion Fund/Foundation	Local Bank
1110.01P [REDACTED]		\$ 4,130.40
1320.02P [REDACTED]	\$ 4,495.26	
1320.03P [REDACTED]	\$ 9,128.20	
1320.01C [REDACTED]	\$ 21,434.58	
Total in Institution:	\$ 35,058.04	\$ 4,130.40
Less: FDIC Limit:	N/A	\$ (250,000.00)
Total in Excess of Limit:	N/A	\$ -



- ❑ PERSONAL COMPUTERS
- ❑ IRS / SECRETARY OF STATE DOCUMENTS  
send to Parish Services
- ❑ ParishSOFT to add multi-factor  
authentication mid-2024
- ❑ MOVING FUNDS TRUSTEE TO PARISH OR  
PARISH TO TRUSTEE
  - ❑ MUST BE CHECK – NO ONLINE TRANSFERS
  - ❑ PASTOR SIGNATURE MANATORY
  - ❑ PASTOR STABILIZES OR DESTABILIZES



# Q & A

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Thank  
You!

