

PARISH BUSINESS MANAGER

Primary Function: Under the direction of the Pastor, this position oversees the administrative functions for the parish including human resources, finance and facilities functions. Assures compliance with local, state and federal laws and regulations along with diocesan rules, regulations and policies. Will provide administrative support to the parish school and other areas as needed.

Duties and responsibilities:

- Reviews and approves financial transactions (payroll, banking, accounts payable, accounts receivable) and ensures that each is properly recorded.
- Oversees the collection handling, collection counting and collection deposit procedures.
- Manages all parish development and fundraising efforts.
- Oversees the timely and accurate preparation of financial reports.
- Coordinates the human resources function for the parish including salary and benefit administration, recruiting staff and volunteers, providing training and in-service opportunities. Maintains all personnel records.
- Oversees the expenditures and purchases of goods and services.
- Assists in the preparation and administration of capital and operating budgets.
- Evaluates office equipment and technology and manages the up-grade or installation of new equipment or systems.
- Manages construction and maintenance functions for the parish, school and other parish properties. Develops overall plan for maintenance of all parish facilities and grounds.
- Supervises clerical, administrative and maintenance staff, providing guidance, training, development, and corrective action as necessary.
- Serves as staff resource person for various groups such as Pastoral Council, Finance Council, Maintenance Committee and Building Committee.
- Provides assistance to the school Principal in implementing financial policies of the parish as they relate to the school and in the development and implementation of the annual budget.
- Will ensure that all income and expenses for the school are properly accounted for in the parish accounting system.
- Attends Finance Council meetings and will keep Council informed of the status of revenue and expenses.
- On a quarterly basis, attend Pastoral Council meetings to update council members on the financial status of the parish.
- Assures compliance with the financial policies and regulations of the Diocese.

PARISH BOOKKEEPER

Primary Function: Under the direction of the Pastor and or Business Manager, is responsible for performing a variety of bookkeeping and accounting duties for the parish and school (if applicable). She or he will ensure that parish financial records are updated timely and accurately. Financial records include (but not limited to) reconciling and posting of collection deposits, disbursements, payroll, budgets and financial reports. The bookkeeper works directly with parish staff to communicate status of budgeted expenditures, budget requests, and expenditure approvals according to policy. Also, the bookkeeper will work with confidential information and must respect privacy of parish staff, parish members and others.

Essential Job Functions and Responsibilities:

- Distribute invoices and or check requests to the appropriate area for approval.
- Enter approved invoices into the parish accounting system.
- Issue checks to vendors, employees and the Diocese, timely.
- Maintain appropriate files for invoices and check requests.
- Work with parish vendors to resolve issues.
- Process payroll for the parish staff.
- Enter payroll information into the parish accounting system.
- Prepare month-end financial reports for pastor and finance council.
- Indirectly supervise the counting teams.
- Enter collection deposits and other deposits into the parish accounting system.
- Maintain or reconcile the parish petty cash account (if applicable).
- Reconcile all parish bank accounts on a timely basis.
- Reconcile the scrip inventory (if applicable).
- At quarter-end, ensure all tax related reports are filed timely.
- At calendar year-end, ensure all tax related reports are filed timely.
- At calendar year-end, ensure W-2s and 1099s are issued timely.
- Work with parish staff, parish finance council and pastor to develop a budget.
- If applicable, work with school staff on financial matters.
- Coordinate fundraising requests with pastor and finance council.
- Work with fundraising coordinators to ensure compliance to parish policy.
- Issue to the Diocese the required reports on a timely basis.

Basic Qualifications:

- Working knowledge of computer software such as QuickBooks, Sage Business, Church Windows, Church Pro, Micro Soft Office, etc.
- Knowledge of payroll processing
- Previous bookkeeping experience.
- Knowledge of parish operations helpful but not required.

Invoice Approval Procedure – Vendor invoices for goods and or services when received should be routed for approval to the appropriate person who ordered the goods or service. Invoices from the utility company, the water/sewer company, the Diocese and the telephone company do not have to be routed for approval unless the pastor wants to review and approve. Once approved, the invoice information should be entered into the parish accounting system to be paid.

Check Request Procedure – A check request form must be used for reimbursement to Clergy, parish/school staff, and parish/school volunteers who have purchased items for the parish/school with their own funds. Receipts to support the reimbursement must be attached to the check request form. This form should be routed to the pastor for approval. A check request form ***should never*** be used to pay a vendor in the absence of an invoice.

Invoice/Check Request Processing – Once the invoice is approved, the bookkeeper will enter into the parish accounting system using the invoice number, the invoice date and the net amount due the vendor. If terms (i.e. due in 30 days) are noted, the bookkeeper will use the terms as stated. If terms are not indicated on the invoice, the bookkeeper will assume the payment is due 30 days from invoice date. When processing the check request, the bookkeeper will use the date on the form as the invoice date. These check request reimbursements should be included in the next available check run.

Check Issuance and Approval – It is up to each parish if checks are to be issued each day, once a week or once a month. Once issued, the check is to be paper clipped to the source document. The check along with the source document are to be delivered to the pastor or associate pastor for review and approval via signing. Once signed, the checks are to be mailed or distributed as the case may be. The source document is then to be filed. It is up to each parish to file alphabetically or by date. The most common practice is to file alphabetically.

Payments to the Diocese – At least once a month, payments are made to the Diocese. These payments are for assessments, health insurance, second collections and others. When payment is made to the Diocese, the bookkeeper must issue a separate check for all health insurance payments. A “Parish Remittance Advice” form for the health insurance payment must accompany the check. The bookkeeper may issue an assessment payment separate from the second collection payment but it is not mandatory. However, any payment for the parish assessment and/or the second collection, a “Parish Remittance Advice” form must accompany the check. ***Please do not staple the check to the remittance advice.***

Payroll Processing – It is up to each parish to determine the frequency of payments to the staff. Once the frequency is established, it is highly recommended that the schedule not be changed. The bookkeeper is responsible to collect all time sheets (if applicable). The bookkeeper must obtain from the parish secretary or administrative assistant, the amount due to each clergy for mass stipends. The bookkeeper will forward to the payroll processing company all the pertinent payroll information. Once the payroll processing company produces the payroll report, the bookkeeper is responsible to enter all of the payroll information into the parish accounting system. The bookkeeper must reconcile (balance) the payroll report to the information in the accounting system. Christmas bonuses awarded to clergy and/or parish staff **must** be processed through payroll.

Deposit Processing – Almost always the weekend collection is deposited once a week. Also other deposits, such as parish office funds and school funds are deposited at least once a week. The collection deposit slip(s) must be reconciled to the collection count sheet before entering the information into the parish accounting system. The bookkeeper must review the other deposits and enter the information into the parish accounting system. All deposits entered into the accounting system must be reconciled to the bank statement each month.

Credit Card Processing – It is up to each parish to determine if the issuance of parish credit cards is warranted. If credit cards are issued to staff members, it will be the responsibility of the bookkeeper to reconcile the credit card statements each month. Each credit card holder is responsible to obtain and maintain the receipt for each purchase. When the credit card statement is received, the bookkeeper will issue to each credit card holder, their section of the statement. The credit card holder will attach the receipts to the statement and will enter an expense code on the statement for each purchase. The bookkeeper will ensure that there is a receipt for each credit card purchase. If “missing” receipts continues to be an on-going problem the bookkeeper must notify the pastor of the problem.

Petty Cash/Scrip Inventory – If the bookkeeper is not the custodian of the petty cash fund and/or the scrip inventory (if applicable), they are responsible to perform an audit of the fund and/or inventory monthly. The audit document will be the source document to support the amounts in the parish accounting system. If the bookkeeper is the custodian of the fund and/or inventory, it is suggested that a member of finance council perform a review at least quarterly. The results of the finance council member’s review will be the supporting information for the amounts stated in the accounting system.

Month-end Closing – In many parishes the bookkeeper is responsible for the closing of the accounting records each month. The bookkeeper must ensure that all payroll, deposits and expenditures are entered into the accounting system. When the bank statements are received, the bookkeeper must reconcile the bank balances to the general ledger balances. Once the bank statements are reconciled, the bookkeeper may close the month and issue month-end reports to the pastor and finance council.

Financial Reports – As mentioned above, the bookkeeper at the close of each month will issue financial reports to the pastor and finance council. At a minimum the following reports should be issued:

- Balance sheet (statement of financial position)
- Year-to-date Income statement (statement of financial activity) with this year actual and last year actual comparisons.
- Year-to-date Income statement (statement of financial activity) with this year actual compared to budget.

Other reports such as a month-to-date income statement, an aged accounts receivable (if applicable), an aged accounts payable, investment activity and a detailed transaction listing of certain accounts that are over budget may be issued. All required reports must be issued to the pastor and finance council no later than five (5) days prior to the finance council meeting.

Calendar year-end – In many parishes, the bookkeeper is responsible for the W-2 and 1099 issuance/reporting. If so, the bookkeeper must coordinate with the payroll processing company to produce a preliminary W-2 report. The bookkeeper must verify the information on the W-2 report with the final year-end payroll report. If no issues are found the bookkeeper will notify the payroll processing company to proceed with the issuance of the W-2. In addition, the bookkeeper is responsible for issuing 1099 forms to all independent contractors who earned \$600 or more in the calendar year. This would include all visiting clergy who were paid \$600 or more in stipends. The bookkeeper must maintain accurate 1099 status in the parish accounting system to ensure accurate 1099 reporting to the IRS.

Diocese reporting – Each parish is required to produce two (2) reports for the Diocese Finance Office. At the end of the fiscal year (June 30th), the bookkeeper along with finance council will produce a “FY Annual Parish Financial Report” using the Diocese report format. Before sending the report to the Diocese, the bookkeeper and or finance council must ensure that the figures in the annual report balance to the information in the parish accounting system. This report must be sent to the Diocese Finance Office by the first week of September.

On or about each February, the Diocese Chief Financial Officer will issue to all parishes a "FY Parish Budget Assumptions" document. The information in this document is to be used as a guideline to assist each parish in preparing their annual budget for the upcoming fiscal year. The bookkeeper along with the pastor and finance council will work with the various departments in order to obtain a sound fiscal budget for the new fiscal year. Once the budget is finalized and approved by finance council, the bookkeeper will prepare the budget information using the Diocese "FY Annual Budget" report format. This report must be sent to the Diocese Finance Office by June 30th of the current fiscal year.