

## **Parish Club Guidelines Midtown Catholic**

### **A. Definitions**

“**Club**” means an organization authorized by the SJA Pastor to undertake activities by or on behalf of the Parish. A Club may be a standing Club (e.g., Ladies Guild) or may be a Club organized for a special event.

“**Club Mission**” is a statement of purpose for the Club, which must be approved by the Pastor and communicated to all Club members.

“**Club Bylaws**” are guidelines that larger clubs develop and get approved by the parish council that shape the scope of their authority.

“**Club President**” is the individual selected by consensus of Club members to chair Club meetings, organize the Club in support of the Club Mission, and represent the Club to the Pastor.

“**Club Account**” is an account with an Omaha bank to record financial transactions related to an activity within the purview of the Club’s Mission. A Club may have more than one Club Account.

“**Club Financial Secretary**” is an individual appointed by the Club President, or selected by consensus of Club members, to oversee one or more Club Accounts. The Club President may serve as Club Secretary.

### **B. Responsibilities**

The Club President guides the Club according to the Club Mission/Bylaws, and is accountable for revenue and expenditures related to Club activities. The Club President may delegate, with consensus of the Club Members, the transactional accounting for any Club Account to the Club Financial Secretary. As approved by the Business Manager, the Club President may have check-signing authority for a Club Account.

The Club Secretary is responsible for monitoring all revenue and expenditure activity for his/her assigned Club Account, and advising the Club President if a Club Account is, or threatens to be, inadequate for known liabilities. As approved by the Business Manager and Club President, the Club Secretary may have check-signing authority for a Club Account.

The Business Manager is responsible for setting up each Club Account at an Omaha bank. The selected bank must be capable of presenting images of each deposit slip and check in its monthly report for the Club Account.

The Director of Finance and Operations is responsible for broad oversight of the working of the Clubs, and involves the Pastor as necessary to assure safe and appropriate operations of the Clubs

### **Financial Structure of Club Accounts**

Each Club Account is carried as a cash account on the balance sheet of the Parish, but the account balances are not included in the monthly reports of the Parish’s operating and investment assets. Similarly, the revenue and expense activity of a Club are not included in the monthly operating results for the Parish. Material financial support for Parish operations provided by Club is recorded as a gift to the Parish.

### C. Financial Oversight of Club Activities

1. All Clubs that are incorporated under the parish nonprofit status are subject to the rules/guidelines of the Archdiocese of Omaha. All funds are under the discretion of the pastor or archdiocesan assigned delegate.
2. The Club Secretary shall promptly assure that all revenue received from member dues or Club activities are deposited to the Club Account. To the extent practical, two club members should be involved in any activity involving receipt/counting of cash. For clubs that do not have access to their club account, deposits should be turned into the Midtown Catholic office within 1 week of the Event. Detailed information about how the money was raised and associated expenses should be included.
3. The amount of cash retained by a Club should be kept to a minimum. Cash may be used to pay for club expenses provided that a receipt for the expense is turned in to the business manager.
4. All Clubs have the right and ability to spend funds from their accounts for club related expenditures without preauthorization from the pastor or an Archdiocesan assigned delegate. Clubs with an average daily bank balance of less than \$15,000 can spend \$500 on any one project without requesting authorization. Clubs with an average daily bank balance of more than \$15,000 can spend \$3,000 on any one project without requesting authorization.
5. The Club president has the ability to approve expenditures up to \$500. Expenditures above the approval threshold will be based on the organizational structure of the club. If a small club has only a few members and one or two leaders, one of the leaders will need to sign the expenditure request. For larger groups that have a board, a majority of the board would need to approve the request. Specific clubs have the ability to require additional steps for security purposes, if they choose.
6. Larger groups who purchase items regularly may opt to have a credit card to facilitate purchases. If a card is approved for a club, a monthly accounting must be submitted to the parish office including receipts for purchases. Monthly reports are to be submitted to [STMaccounting@midtowncatholic.church](mailto:STMaccounting@midtowncatholic.church)
7. SCRIP gift card purchases are encouraged when buying items from retailers. This helps the parish lower the overall cost of the items. Up to \$200 in SCRIP cards can be requested without preauthorization from the club president if it is a predesignated individual for SCRIP transactions. The club will be required to submit monthly reports to the president of the club and the parish office at [stmaccounting@midtowncatholic.church](mailto:stmaccounting@midtowncatholic.church) The report should contain each SCRIP purchase sheet with receipts corresponding to the purchases made with those SCRIP cards.
8. When appropriate, a club should use the Form 13 tax exempt document to ensure that sales tax is avoided. The only time sales tax should be paid is in the instance that the items being purchased are to be resold. An example of this would be concessions.
9. A Club may accumulate funds in a Club Account for its own operation and for future Parish purposes.
10. Clubs are encouraged to use accumulated funds in excess of Club operating needs to support the Parish mission, as approved by consensus of the Club members. (Note: Club Accounts to record "gambling" activity – e.g., pickle sales, raffles – have restrictions set by the State of Nebraska regarding the use of accumulated funds.)
11. Within five days of the receipt of a monthly bank statement and related enclosures, the Club Secretary shall prepare a summary of revenue and receipts in the form given in Attachment A. The completed form shall be directed to the Business Manager and Club President.
12. Any physical changes to the parish grounds or facilities require approval from the pastor no matter the cost of the expenditure.

## **D. Club Activities and Functions**

Clubs regularly use Parish facilities for meetings, functions, and activities. The Club President is accountable for assuring that Club use of Parish facilities is safe and not disruptive to other Parish functions.

1. The Club President or designee must coordinate facility availability, reservation, and security access with Parish staff as designated by the Director of Finance and Operations.
2. Clubs are responsible for proper use of the Parish facility, including returning the facility to proper configuration, order, and cleanliness. In the event that the facility is not clean when you take possession, please report to the parish office.
3. Doors should not be propped open during events, and extra caution must be directed to ensuring the facility is fully secured at the conclusion of a Club event.
4. Clubs are responsible for assuring that guests behave properly and are restricted to the immediate event area.
5. A Club sponsoring an event that encourages public participation must obtain a short-term liability insurance policy naming the Parish and Archdiocese as beneficiaries. For large gatherings, particularly one in which alcohol is served, a Club is encouraged to secure qualified security personnel.

## **E. General Guidelines**

- 1) Any adult affiliated with a Midtown Catholic club that has direct contact with children for extended periods of time, that are not from their family, must take part in a Safe Environment Certification class.
- 2) As Midtown Catholic is a faith-based organization, all meetings, events, practices and games should begin with prayer. Having prayer at the end is optional but encouraged.
- 3) All club representatives/coaches must remember they represent Midtown Catholic. They are expected to represent our parishes in a professional, Christian manner. Humbleness, respect and hospitality are key characteristics we want to exhibit.
- 4) All club meetings should be scheduled and added to the parish calendar well in advance of the meeting date. Any changes need to be shared with the parish office as soon as possible.
- 5) All meetings/gatherings should be run in a professional manner. Alcohol should not be permitted during an official meeting but may be included before or after. All members must remember to treat all other members with courtesy and respect.

Monthly Reporting of Financial Activity

Club: \_\_\_\_\_

Month: \_\_\_\_\_

Deposits

Date	Amount	Comment
<b>Total</b>		

Checks

Ck #	Amount	Written To	Purpose
<b>Total</b>			

Submitted By: \_\_\_\_\_

Date: \_\_\_\_\_