



Financial *Transparency*

Understanding the Financial Operation of the Diocese

The paramount concerns of the Catholic Church are the spiritual well-being of its members and bringing the faith taught by Jesus Christ to the entire world. Of course, the Church must have financial resources to accomplish its mission, and it has a duty to manage these resources wisely. This can be a challenging task, as any business manager or head of the family household can attest. Economic conditions, the changing nature of the population, cultural attitudes and a host of other factors can affect the financial status of any institution, including the Church.

The financial structure of the Diocese of Fresno is directly connected with its governance which is established by the Code of Canon Law (Canon Law), a collection of laws and rules, applicable to the universal Church. Many people may not be fully aware of how this structure operates, or they may have misconceptions about the finances of the Church. This brochure is intended to provide the faithful in the Diocese with a better understanding of the financial operation of the Diocese.

**FOR MORE INFORMATION ON PARISH
FINANCIAL REPORTING SEE BACK PAGE**



Frequently asked questions about Diocesan finance

I hear that my parish pays an assessment to help support Diocesan expenses ?

Correct, ordinary first collections and baptism and wedding offerings are subject to assessment by the Diocese.

What percentage of our donations stays with our parish?

Currently 84% of the ordinary offertory income described above stays with your parish.

If I designate a donation for a specific cause, such as special second collections, can it be used for another purpose without my knowledge?

100% of offerings given by the faithful for a certain purpose can be applied only for that same purpose and is not subject to assessment.

Does my parish have a responsibility to provide a financial report to parishioners?

Per Canon 1287.2, parishes are required to render an account to the faithful concerning the goods offered by the faithful to the Church. Per Diocesan norms, parishes are encouraged to provide regular financial reports to the faithful in the Sunday bulletin and required to send monthly financial reports to the Diocese.

What are the main responsibilities of a Parish Finance Council?

The role of the Parish Finance Council is to advise the Pastor on important financial and related matters of parish business, and to assure that Diocesan norms are being followed regarding financial matters, as well as to perform specific tasks that the Pastor requests to be undertaken or elects to delegate.

Do they decide how our money is spent or just the Pastor?

The Parish Finance Council is consultative to the Pastor. Its recommendations are to be considered seriously by the Pastor in making decisions that are his responsibility by Canon Law.

If the Diocese receives an assessment from our parish, why is there a need for campaigns such as the Bishop's Annual Appeal?

The assessments are used for a number of purposes, not simply for the administration of the Diocese. The assessments also support the United States Conference of Catholic Bishops (USCCB), the California Catholic Conference of Bishops, the Holy See, our seminarians, the added costs for our retired priests, ministries, and priestly ministry and formation among other things. The Bishop's Annual Appeal is the reason we are able to keep the Diocesan assessment from increasing. It helps to support the following programs:

- A) Seminarians / Vocations
- B) Catechetics
- C) Youth Ministry
- D) Family Life Ministry

Who decides what the special collections will support?

The national special collections are mandated by the USCCB. The Diocese authorizes visiting missionaries/mission appeals through the Missionary Cooperation Plan as well as requests for building fund and disaster relief collections.

Can other special collections be added to the regular ones?

The Pastor may request a special collection for parochial needs such as: art and environment, charity, maintenance, multicultural, religious education, scholarships, school support, and utilities

If I have a concern about a financial matter at my parish, who do I contact?

First you should contact your Pastor and/or a member of your Parish Finance Council. If they are unable to resolve your concern, contact the Diocesan Finance Officer in writing and copy the Bishop. Any written communication to the Diocesan Finance Officer, without

the knowledge of the Pastor, is only to be done for a serious financial reason.

What is my financial responsibility to my parish?

To receive God's gifts gratefully, cherish and tend to them in a responsible and accountable manner, share them in justice and love with others, and return them with increase to the Lord. The general rule of thumb for tithing is to give 5% to your parish and 5% to other charitable organizations.

Where can I learn more about faithful stewardship?

God expects us to be good stewards of the gifts He has given us - the gifts of time, talent and treasure - and expects us to use our gifts to further His work. For more information, contact your Pastor or Director of Development at the Diocese.

Parish Financial Reporting Department Mission Statement

The goal of the Parish Financial Reporting Department is to bring transparency and accountability to the People of God in the Diocese of Fresno by providing direction and support on accounting and financial matters to assist parishes with the stewardship of their economic resources. We are committed to:

- Improve and enhance financial controls and monitoring at the parish and diocesan levels.
- Provide parish internal control policy guidance.
- Establish fundraising due diligence and Internal Revenue Service reporting processes to ensure parishes are in compliance with federal, state, and local laws.
- Implement *parish internal control assessments* to be performed by external Certified Public Accounting firms selected by competitive bid process.
- Design standard parish and school financial reports and underlying chart of accounts and implement standard accounting software in a hosted environment.
- Train parishes and schools on how to maintain financial records.
- Train parish finance councils on their roles and oversight responsibilities.
- Refine and update the Parish Accounting and Procedures Manual.
- Develop procedure to report financial concerns.
- Provide financial training of new clergy and on-going training of current clergy.
- Help pastors with financial management.
- Establish best practices to make it easier for future assignments when pastors transfer and parochial vicars become pastors.
- Assure parishioners that their generosity is prudently managed.

The above will provide the opportunity for clergy to concentrate more on the pastoral needs of the parish.



Diocese of Fresno
1550 N. Fresno St.
Fresno, CA 93703
(559) 488-7400

www.dioceseoffresno.org