Diocese of Fargo

Parish Clustering and Consolidation Handbook

2019
May 8, 2019

Dear Reverend Father,

The process of consolidating parishes can begin only after Bishop Folda has responded to a letter from you, the pastor of the parish, and your lay directors (and others) in which you request to be consolidated. The letter requesting consolidation must be preceded by meetings with the Finance Council, Pastoral Council (if one exists), and at least one meeting in which the parishioners have been invited to express their desires and concerns and had their questions answered. Minutes of these meetings should be kept and reflect the nature of the discussion; that is, reasons why the parish should and should not be consolidated. The letter to the Bishop must contain the dates of these meeting and the reason(s) you feel that parish consolidation should occur at this time. A sample letter has been included in Section 4, below. A copy of the letter is to be sent to the Dean.

Please be aware that Bishop Folda is required to discuss the issue of the consolidation of parishes with a number of advisory bodies, so do not expect an immediate response to your request for consolidation.

If permission for parish consolidation is granted, you will receive a letter from Bishop Folda granting this permission. This letter will be accompanied by a Decree. These documents, as well as the Decree of Relegation to the Profane Use (which is issued toward the end of the process), are to be kept on file in the parish into which your parish will be merged. Once Bishop Folda has issued the Decree closing the parish, you may begin the process of consolidation as outlined in this Handbook.

If you have questions about this process, contact me, Fr. Andrew Jasinski, Chancellor (701-356-7950). The names and contact information of additional persons who will assist you in this process are listed on the following page.

Sincerely yours in Christ,

Very Rev. Andrew M. Jasinski
Chancellor

Revised 9/5/19
Contact Information

Following are the names and contact information for diocesan personnel who will assist you during the consolidation process. This list is current as of September 5, 2019.

Mailing Address (for all persons listed below):

Diocese of Fargo
5201 Bishops Blvd., Suite A
Fargo, ND  58104

Main Phone Number..........................................................701-356-7900

Assistant: Suzanne Nelson

Chancellor / Diocesan Archivist: Fr. Andrew Jasinski.......................701-356-7950
Assistant: Tamara Krogman

Financial Officer: Mr. Scott Hoselton ......................................701-356-7930
Assistant: Brenda Hagemeier

Director of the Liturgy Office: Fr. Matthew Kraemer.......................701-356-7950
Assistant: Tamara Krogman

Properties Manager: Mr. Earl Wilhelm ......................................701-356-7966
Parish Clustering and Consolidation Handbook

This Handbook is to assist you in the process of forming a new cluster of parishes or consolidating parishes. The information provided here is intended to assist you in preparing for this process, as well as to provide a uniform set of procedures as we move forward with consolidation.

As the current pastor, you are responsible for assuring completion of the steps outlined in this process. Those who are pastors of the new clusters or consolidated parishes also have the responsibility to complete these tasks in a timely manner.

In this Handbook you will find:

1. A Consolidation Process Outline, describing the tasks to be performed, as well as a Consolidation Check-List, an abbreviated form of the outline of tasks to assist in your tracking and to provide final documentation that all the steps have occurred.

2. Remembrance and Welcoming, suggestions on honoring a closed parish and receiving new parishioners

3. Consolidation Forms, documentation to be completed and submitted when parishes consolidate
   a. Parish Civil Corporation Merger Documents (samples)
   b. Financial Report
   c. Financial Audit of a Closed Parish
   d. Liturgical Inventory
   e. Sacramental Register Transfer

4. Samples Documents, to be used as models.
   a. Lettering Requesting Parish Consolidation
   b. Cemetery Endowment plan
   c. Chapel Plan
   d. Mission Subsidy Payment Worksheet
Parish Consolidation Process Outline

- **Closing Date:** Select the desired date.
  - Inform the Dean and Chancellor of the desired closing date.
  - This is necessary even for properties which will be designated as chapels.

- **Closing Liturgy:**
  - Inform the Chancellor and Diocesan Director of Liturgy of the date of the final closing liturgy.
  - Closing liturgy can happen during chapel period for those remaining as chapels.

- **Properties Disposition:** Contact the Diocesan Properties Manager to inform him of your current proposals and to seek his assistance in disposition of buildings and properties.
  - The inventory of any and all sacred items is submitted to the Diocesan Liturgy Office (see instructions below).
  - Once the closing date is determined, advertise any sale of properties in parish bulletins. **NOTE:** the sale of a property should not be finalized until a Decree of “Relegation to the Profane Use” has been signed by the Bishop and all liturgical items have been removed.
  - For those church buildings designated as chapels, a financial plan for the care of the chapel and a maintenance plan must be completed.
    - Chapels need liability insurance, but not replacement insurance.
    - The new parish cluster is not responsible for the financial burden of a chapel, nor is future parish fundraising for a chapel envisioned. Part of parish vitality is putting our efforts into the remaining parish structures.

- **Parishioner Care:** the pastoral care of parishioners at the time of consolidation is two-fold: (1) acknowledging the heritage of the closing parish and honoring its place in their lives, and (2) receiving them into their new parish.
  - Discuss with parishioners ways their parish can be remembered (some ideas are suggested on the Remembrance page, below)
  - Their new parish should provide some type of welcome for them (see Welcoming New Members below). It is important that their new pastor be given a list of their names and be aware of this transition in their lives.
Consolidation Process Outline

For each household of the consolidated parishes, make contact and determine which parish they plan to attend after consolidation. This visitation may be done by a priest, deacon, staff member, or fellow parishioner.

- Provide the updated list to the Chancellor.
  - If someone will not specify a new parish, add them to the most logical parish geographically.
  - If parishioners choose to attend a parish that is outside your cluster, provide a list of these parishioners to the pastor of the parish they plan to attend.

- **Corporate Structure**
  - The enclosed forms outline the meetings necessary to consolidate the parish’s civil corporation. These meetings involve the lay directors and pastors of both parishes. Proxies are provided for the Bishop and Vicar General. Completed forms are sent to the Chancellor’s office for processing.

- **Cemetery Care**
  - Endowment plan (How monetarily will cemetery care be done?)
  - Maintenance plan (Who is doing this?)
  - See sample financial plan below.

- **Financial Data**
  - Schedule a final parish audit with Diocesan Financial Officer, to take place after consolidation, regardless of pastor. (See outline below.)
  - *If the pastor is changing in June*, a prepared report of parish finances covering January 1-May 31st is to be provided. (Form attached.)
  - If the pastor is changing, schedule a meeting with the incoming pastor to update him on the financial status of the parish. Written documentation of this meeting is to be sent to the Chancellor.
  - *Parish Financial report due June 13th when pastors are changing.*

- **Chapel Plans**
  - Plan for upkeep, maintenance, insurance, heat, water, power, etc.
  - If sufficient financial means are not available, the chapel period must be arranged accordingly.
Financial plan must be recommended by the Dean and approved by the Diocese. The remaining parish is not financially responsible for chapel upkeep. Sample plan enclosed.

- **Liturgal Items**
  - Take an inventory of liturgical items and their disposition by completing the “Liturgical Inventory” form, below. Sacred items are never given to individuals.
  - Contact the Chancellor once a plan for the disposition of liturgical items has been drafted. If everything is in order, he will request that the Bishop sign a Decree of “Relegation to the Profane Use.” **NOTE:** The sale of the property should not be finalized until this Decree has been issued and the sacred items have been removed, including the altar.

- **Sacramental Affairs**
  - Document the transfer of any unfulfilled Mass intentions. (Provide information on “Check-List”, below). Canon 953 stipulates that Mass intentions must be offered within one year of the date they have been requested. The Chancellor’s office can help in the transfer, if this is an issue.
  - Document the type and number of sacramental registers. Transfer these to new parish the week of consolidation. (Complete enclosed form.)

- **Archives**
  - Gather any historical documents or current parish archives and send them to the Diocesan archives. Articles of Incorporation and other civil, historical documents are particularly important to preserve. No historical documents, photos, items, etc., are ever given to private individuals.
  - Provide copies of any closing histories, videos, etc. to the Diocesan archives.

- **Cluster Issues:** Arrange a meeting with necessary pastors, lay directors, council members, Directors of Religious Education, etc., to discuss the following:
  - **Liturgy Schedule**
    - A schedule of weekend liturgies shall be established for any new cluster arrangements. Include Mass and Confession times.
    - This schedule is arranged with the current pastor(s) and new / incoming pastor.
Check with Vicar for Clergy regarding incoming pastor, and provide the Vicar for Clergy with the liturgy schedule if a new pastor is not yet known.

- **Religious Education Structure**
  - How will clustered parishes arrange this? At least discuss this before the summer begins.
  - Location of classes.
  - Cooperation plans with other parish clusters are also possible.

- **Shared costs of cluster**
  - Acceptable amounts due from each parish in the cluster to support the priest, programs, mileage, etc.
  - Impact on each parish budget. Discussed with finance council, lay directors, etc.

- **Financial Accounting**
  - Disclosure of financial situations (parish and cemetery) between pastors.
  - Determine how future bookkeeping will be accomplished

- **Pastoral Issues**
  - Particular pastoral issues (persons, problems, etc.)
  - Staffing, leadership transitions (lay directors, finance, etc.)
  - Amount of time to be spent at missions.

- **How to Navigate Transition**
  - Initial meeting of affected pastors
  - Joint meeting(s) of new cluster councils, finance, etc.
  - Survey parish on sense of contested issues

- **Other**
Parish Consolidation Check-List

Closing Date:
☐ Closing Date Selected
   Closing Date is: ________________________
☐ Chancellor and Dean notified.

Closing Liturgy:
☐ Bishop’s office contacted for closing liturgy.
   ☐ Chancellor and Diocesan Directory of Liturgy notified of date for closing liturgy.

Properties Disposition:
☐ Diocesan Properties Manager contacted.
   ☐ First contact.
   ☐ Final plan complete.

Parishioner Care:
☐ Discussions held on how closed parish will be remembered.
☐ All parishioners contacted.
☐ Updated list of parishioners (specifying their new parish) sent to Chancellor.
☐ List of parishioners attending other clusters given to their new pastor(s).

Corporate Structure:
☐ Corporate board meeting for merging parish corporations held with lay directors.
☐ Merger documents sent to Chancellor’s office.
   (Do as soon as feasible, rather than waiting until the end.)

Cemetery Care:
☐ Endowment plan completed
☐ Maintenance plan completed
☐ Dean, other affected pastors and Chancellor notified of final plan.

Financial Data:
☐ Final parish audit scheduled with Diocesan Financial Officer.
   (See “Financial Audit of a Closed Parish” below.)
☐ If pastor is changing in June only: Finance report covering January 1-May 31 is complete and sent to Chancellor’s office.
Consolidation Check-List

☐ Meeting held with incoming pastor to inform him of parish financial status.
☐ If pastor is changing, financial report *Due June 13*.

**Chapel Plans:** (☐ does not apply)
☐ Financial plan completed
☐ Maintenance plan completed
☐ Dean’s recommendation and Diocesan approval obtained.
☐ Dean, other affected pastors, and Chancellor notified of final plan.

**Liturical / Sacramental Affairs:**
☐ Liturgical inventory completed and sent to Diocesan Liturgy Office.
☐ Mass Intentions transferred to neighboring parish(es):
   How are these recorded? (book, etc.): __________________________
   Amount transferred / Number of Masses: _________________________
   Parish(es) transferred to: ________________________________

☐ Sacramental Registers documented.
☐ Sacramental Registers transferred to new parish and notice send to Chancellor.

**Archives:**
☐ Parish archives and historical items transferred to Diocesan Archives.
☐ Copies of any closing histories, videos, etc. provided to Diocesan Archives.

**Cluster Issues:**
☐ Meeting of affected parish councils, lay directors, pastors, DRE’s and other staff to discuss the items below has taken place.
☐ Weekend liturgy schedule arranged for new clusters. This must be done with all affected pastors AND approved by incoming pastor.
   ☐ Incoming pastor not known, schedule provided to Vicar for Clergy.
☐ Religious Education clustered plan and texts. Discussion should begin with affected pastors AND incoming pastor, if possible, before the summer.
☐ Subsidy for parishes in new cluster discussed, when applicable.

**Final Documentation of the Process:**
☐ A copy of this completed Check-List provided to the Chancellor.
Consolidation Check-List

I, _________________________________, pastor of the consolidated/clustered parish of _____________________ located in _____________________, ND, hereby attest that the necessary tasks for consolidation or clustering of the parish have taken place and all the proper persons involved and notified as outlined above.

Signature of pastor: _________________________________

Date: __________________________
Remembrance

Parish history is precious, and should be preserved when consolidation occurs. Creating a form of remembrance also helps to acknowledge the genuine grief faced by parishioners in consolidation or change. Suggested remembrance options include:

- Designate a place of honor in the church for statues or significant artifacts from the consolidated parish.
- Incorporate sacred items or architectural pieces from the consolidated parish.
- Design and prominently display plaques remembering the establishment of a consolidated parish.
- If there is a cemetery on or near the location of the closing church, build a memorial to the church in the cemetery.
- Create a booklet remembering the founders or containing the names of the members at the time of consolidation.
- Create a photo or artifact display case for the consolidated parish.
- Collect parish memories and history from parish elders in audio tape, video tape or written format.
- Plan a closing Mass to include a pilgrimage, procession or caravan to the church that encompasses the new parish family.
- Host a coming together picnic, potluck supper or celebration.
- Plan an inaugural Mass for the new parish family.
Welcoming New Members

Entering a new parish community can be a difficult transition for new members to your parish family. Possible options for welcoming new members include:

- Organize greeting committees to make phone calls or home visits to new parishioners.
- List new members in pulpit announcements, bulletins, or parish mailings.
- Design a parish information booklet for new parishioners which includes the names of key staff, procedures, annual celebrations and ways in which they may get involved in parish programs and activities.
- Recruit current parishioners to “adopt” a new family to introduce them to other parishioners, answer their questions and provide a familiar face for them at Mass and parish functions.
- Offer a parish potluck dinner at which new families are paired up with current parishioners.
- Get names of those who served in various volunteer capacities at the consolidated parish and try to incorporate them into similar volunteer positions.
- Work to incorporate specific traditions, celebrations, practices, or programs from the consolidated parish into the new parish community, – even if it means changing the way things have been done.
Consolidation Forms

It is required that the following documents be completed and submitted to the proper office. For assistance in completing this paperwork, contact the respective office.

- Civil Corporation Parish Merger Documents (see samples below)
- Financial Report
  (Due by June, covering January 1–May 31 if pastor is changing.)
- Financial Audit of a Closed Parish
- Liturgical Inventory
- Sacramental Register Transfer
Parish Merger Documents

- Each consolidating parish’s civil corporation merges into the remaining parish. The following documents show how this is accomplished generically. Each individual parish will have specific paperwork to accomplish this task.

- Process
  - A proxy is provided to indicate the Bishop’s and Vicar General’s approval of the merger *for each parish corporation*.
  - A meeting of each parish corporation’s Board of Directors is held, to discuss and approve the coming merger.
  - Minutes for the Corporate Board meeting are provided *for each parish corporation*.
  - *One set* of Articles and Plan of Merger are drawn up for each merge operation.

- The attached documents are for reference only.
- Actual documents for merger will be provided for each parish.
- $50.00 filing fee for parish corporation merger. ($50.00 covers both parishes.)
- You will receive the forms from the Chancellor’s office, and they are to be returned to the Chancellor’s office.
- This paperwork may be completed at any time before the actual closing date of the parish. However, it is recommended that it be completed as soon as possible.
P R O X Y – for consolidating parish

Fargo, North Dakota
Date

We the undersigned members of the Corporation of ________________ Church do hereby appoint the Rev. __________________________ as our proxy at any regular or special meeting of the Board of Directors of said Corporation, to cast our votes in favor of a motion to adopt the following Articles and Plan of Merger:

The undersigned corporations, each being a North Dakota religious nonprofit corporation organized pursuant to the laws of the State of North Dakota, do hereby adopt in accordance with North Dakota Century Code Sections 10-33-86 through 10-33-92, the following Articles and Plan of Merger:

Article 1. The parties hereto agree to effect this merger.

Article 2. The corporation to survive this merger shall be known as __________________________ Church, and shall continue as North Dakota religious nonprofit corporation organized pursuant to North Dakota Century Code Chapter 10-33.

Article 3. The parties to these Articles and Plan of Merger are ________________ Church and __________________________ Church.

Article 4. The location of the principal office of the surviving corporation to this merger is as follows: __________________________

Article 5. There are no special terms or conditions prevailing beyond the statements made in this document.

Article 6. The memberships of the constituent corporations shall be converted to memberships of the surviving corporation as provided for in the articles of incorporation of the surviving corporation.

Article 7. The general purposes of the surviving corporation are to take charge of and manage all the temporal affairs of the Catholic Church in said parish; to promote the spiritual, educational and other interests of the said Catholic Church in said parish; including all the charitable, benevolent and eleemosynary work of said Church in said parish; to take charge of, hold and manage all property, personal and real, that may at any time or in any manner come to or vest in the surviving
Sample Parish Merger Documents

corporation for any purpose whatsoever, whether by purchase, gift, grant, devise or otherwise, and to mortgage the same, sell or otherwise dispose of the same as the necessities of the surviving corporation may require.

Article 8. These articles and Plan of Merger were approved and adopted by the members and Board of Directors of ________________ Church and ________________ Church respectively, effective (Date)___________________.

Article 9. The general description of the area to be served by the surviving corporation shall include the boundaries, if any, of the two constituent corporations (parishes) as they presently exist.

Article 10. Notice to the Attorney General pursuant to North Dakota Century Code Section 10-33-122 is not applicable, as the surviving corporation is an exempt organization under section 501(c)(3) of the Internal Revenue Code.

Article 11. The effective date of the Merger shall be (Date)___________________.

___________________________
President/Bishop

___________________________
Director/Vicar General

(N.B.) This proxy appointment must be preserved in the minute book of the Corporation as a part of the records of this meeting.
PROXY – for remaining parish

Fargo, North Dakota

Date

We the undersigned members of the Corporation of __________________________
Church do hereby appoint the Rev. __________________________ as our proxy
at any regular or special meeting of the Board of Directors of said Corporation, to cast
our votes in favor of a motion to adopt the following Articles and Plan of Merger:

The undersigned corporations, each being a North Dakota religious nonprofit
corporation organized pursuant to the laws of the State of North Dakota, do hereby
adopt in accordance with North Dakota Century Code Sections 10-33-86 through
10-33-92, the following Articles and Plan of Merger:

Article 1. The parties hereto agree to effect this merger.

Article 2. The corporation to survive this merger shall be known as
_________________________ Church, and shall continue as North
Dakota religious nonprofit corporation organized pursuant to North
Dakota Century Code Chapter 10-33.

Article 3. The parties to these Articles and Plan of Merger are
_________________________ Church and __________________________
Church.

Article 4. The location of the principal office of the surviving corporation to
this merger is as follows: __________________________

Article 5. There are no special terms or conditions prevailing beyond the
statements made in this document.

Article 6. The memberships of the constituent corporations shall be converted
to memberships of the surviving corporation as provided for in the
articles of incorporation of the surviving corporation.

Article 7. The general purposes of the surviving corporation are to take charge
of and manage all the temporal affairs of the Catholic Church in said
parish; to promote the spiritual, educational and other interests of
the said Catholic Church in said parish; including all the charitable,
benevolent and eleemosynary work of said Church in said parish; to
take charge of, hold and manage all property, personal and real, that
may at any time or in any manner come to or vest in the surviving
corporation for any purpose whatsoever, whether by purchase, gift, grant, devise or otherwise, and to mortgage the same, sell or otherwise dispose of the same as the necessities of the surviving corporation may require.

Article 8. These articles and Plan of Merger were approved and adopted by the members and Board of Directors of ______________________ Church and ______________________ Church respectively, effective (Date)______________________

Article 9. The general description of the area to be served by the surviving corporation shall include the boundaries, if any, of the two constituent corporations (parishes) as they presently exist.

Article 10. Notice to the Attorney General pursuant to North Dakota Century Code Section 10-33-122 is not applicable, as the surviving corporation is an exempt organization under section 501(c)(3) of the Internal Revenue Code.

Article 11. The effective date of the Merger shall be (Date) ________________

______________________________
President/Bishop

______________________________
Director/Vicar General

(N.B.) This proxy appointment must be preserved in the minute book of the Corporation as a part of the records of this meeting.
MINUTES OF A SPECIAL MEETING OF THE BOARD OF DIRECTORS – Consolidating Parish

A special meeting of the Board of Directors of ____________________________ Church was held in the principal office of the Corporation in the city of _______________, North Dakota, at the hour of ______ o’clock ______M. _______________, 20__, pursuant to the call of the Rev. _________________.

The following named Directors were present in person: Rev. ________________________, Vice President; _______________________, Secretary, and ________________________. Treasurer. ________________________ moved and ________________________ seconded the adoption of the following Articles and Plan of Merger.

The undersigned corporations, each being a North Dakota religious nonprofit corporation organized pursuant to the laws of the State of North Dakota, do hereby adopt in accordance with North Dakota Century Code Sections 10-33-86 through 10-33-92, the following Articles and Plan of Merger:

Article 1. The parties hereto agree to effect this merger.

Article 2. The corporation to survive this merger shall be known as ________________________ Church, and shall continue as North Dakota religious nonprofit corporation organized pursuant to North Dakota Century Code Chapter 10-33.

Article 3. The parties to these Articles and Plan of Merger are ________________________ Church and ________________________ Church.

Article 4. The location of the principal office of the surviving corporation to this merger is as follows: ________________________ Church.

Article 5. There are no special terms or conditions prevailing beyond the statements made in this document.

Article 6. The memberships of the constituent corporations shall be converted to memberships of the surviving corporation as provided for in the articles of incorporation of the surviving corporation.

Article 7. The general purposes of the surviving corporation are to take charge of and manage all the temporal affairs of the Catholic Church in said parish; to promote the spiritual, educational and other interests of the said Catholic Church in said parish; including all the charitable, benevolent and eleemosynary work of said Church in said parish; to take charge of, hold and manage all property, personal and real, that may at any time or in any manner come to or vest in the surviving
corporation for any purpose whatsoever, whether by purchase, gift, grant, devise or otherwise, and to mortgage the same, sell or otherwise dispose of the same as the necessities of the surviving corporation may require.

Article 8. These articles and Plan of Merger were approved and adopted by the members and Board of Directors of ______________________ Church and ______________________ Church, respectively, effective (Date) ______________________

Article 9. The general description of the area to be served by the surviving corporation shall include the boundaries, if any, of the two constituent corporations (parishes) as they presently exist.

Article 10. Notice to the Attorney General pursuant to North Dakota Century Code Section 10-33-122 is not applicable, as the surviving corporation is an exempt organization under section 501(c)(3) of the Internal Revenue Code.

Article 11. The effective date of the Merger shall be (Date)_______________

The motion was put to a vote. The Vice President exhibited a proxy from the Most Rev. John T. Folda, Bishop of Fargo, and the Rev. Msgr. Joseph P. Goering, Vicar General of the Diocese of Fargo, authorizing him to cast their votes in favor of the Articles and Plan of Merger as moved. The Articles and Plan of Merger were approved and adopted by unanimous vote of the Members of the Board, all members present voting in favor of the motion and the Vice President casting the votes of the absent members according to the terms of the above-mentioned proxy.

There being no further business the meeting was, upon motion, adjourned.

_________________________________  _________________________  _______________________  
Vice President                        Secretary                          Treasurer 

I do hereby certify that I am the Secretary of the above-mentioned Corporation and that the above is a true, complete, and correct copy of the minutes of a special meeting of the Board of Directors held on _________________, 20__. In witness whereof, I have hereunto subscribed my name and affixed the seal of this Corporation

(SEAL)                                Date:_________________  _________________________  
Secretary

Merger Documents: Page 7 of 11
MINUTES OF A SPECIAL MEETING OF THE BOARD OF DIRECTORS – Remaining Parish

A special meeting of the Board of Directors of ________________ Church was held in the principal office of the Corporation in the city of ____________, North Dakota, at the hour of __ o’clock _____ M. ____________, 20__, pursuant to the call of the Rev.______ ____________________________.

The following named Directors were present in person: Rev. ________________. Vice President; ________________, Secretary, and ________________. Treasurer. ____________________________ moved and ____________________________ seconded the adoption of the following Articles and Plan of Merger.

The undersigned corporations, each being a North Dakota religious nonprofit corporation organized pursuant to the laws of the State of North Dakota, do hereby adopt in accordance with North Dakota Century Code Sections 10-33-86 through 10-33-92, the following Articles and Plan of Merger:

Article 1. The parties hereto agree to effect this merger.

Article 2. The corporation to survive this merger shall be known as ________________ Church, and shall continue as North Dakota religious nonprofit corporation organized pursuant to North Dakota Century Code Chapter 10-33.

Article 3. The parties to these Articles and Plan of Merger are ________________ Church and ____________________________ Church.

Article 4. The location of the principal office of the surviving corporation to this merger is as follows: ____________________________

Article 5. There are no special terms or conditions prevailing beyond the statements made in this document.

Article 6. The memberships of the constituent corporations shall be converted to memberships of the surviving corporation as provided for in the articles of incorporation of the surviving corporation.

Article 7. The general purposes of the surviving corporation are to take charge of and manage all the temporal affairs of the Catholic Church in said parish; to promote the spiritual, educational and other interests of the said Catholic Church in said parish; including all the charitable, benevolent and eleemosynary work of said Church in said parish; to take charge of, hold and manage all property, personal and real, that may at any time or in any manner come to or vest in the surviving
corporation for any purpose whatsoever, whether by purchase, gift, grant, devise or otherwise, and to mortgage the same, sell or otherwise dispose of the same as the necessities of the surviving corporation may require.

Article 8. These articles and Plan of Merger were approved and adopted by the members and Board of Directors of ________________ Church and ________________ Church, respectively, effective (Date) ________________

Article 9. The general description of the area to be served by the surviving corporation shall include the boundaries, if any, of the two constituent corporations (parishes) as they presently exist.

Article 10. Notice to the Attorney General pursuant to North Dakota Century Code Section 10-33-122 is not applicable, as the surviving corporation is an exempt organization under section 501(c)(3) of the Internal Revenue Code.

Article 11. The effective date of the Merger shall be Date.

The motion was put to a vote. The Vice President exhibited a proxy from the Most Rev. John T. Folda, Bishop of Fargo, and the Rev. Msgr. Joseph P. Goering, Vicar General of the Diocese of Fargo, authorizing him to cast their votes in favor of the Articles and Plan of Merger as moved. The Articles and Plan of Merger were approved and adopted by unanimous vote of the Members of the Board, all members present voting in favor of the motion and the Vice President casting the votes of the absent members according to the terms of the above-mentioned proxy.

There being no further business the meeting was, upon motion, adjourned.

Vice President                        Secretary                        Treasurer

---------------------------------------------------------------------------------------------------

I do hereby certify that I am the Secretary of the above-mentioned Corporation and that the above is a true, complete, and correct copy of the minutes of a special meeting of the Board of Directors held on ______________________, 20__. In witness whereof, I have hereunto subscribed my name and affixed the seal of this Corporation

(SEAL)                                  Date:__________________________

Secretary
ARTICLES AND PLAN OF MERGER
of _____________________ Church and
_____________________ Church

The undersigned corporations, each being a North Dakota religious nonprofit corporation organized pursuant to the laws of the State of North Dakota, do hereby adopt in accordance with North Dakota Century Code Sections 10-33-86 through 10-33-92, the following Articles and Plan of Merger:

Article 1. The parties hereto agree to effect this merger.

Article 2. The corporation to survive this merger shall be known as _____________________ Church, and shall continue as North Dakota religious nonprofit corporation organized pursuant to North Dakota Century Code Chapter 10-33.

Article 3. The parties to these Articles and Plan of Merger are _____________________ Church and _____________________ Church.

Article 4. The location of the principal office of the surviving corporation to this merger is as follows: _____________________

Article 5. There are no special terms or conditions prevailing beyond the statements made in this document.

Article 6. The memberships of the constituent corporations shall be converted to memberships of the surviving corporation as provided for in the articles of incorporation of the surviving corporation.

Article 7. The general purposes of the surviving corporation are to take charge of and manage all the temporal affairs of the Catholic Church in said parish; to promote the spiritual, educational and other interests of the said Catholic Church in said parish, including all the charitable, benevolent and eleemosynary work of said Church in said parish; to take charge of, hold and manage all property, personal and real, that may at any time or in any manner come to or vest in the surviving corporation for any purpose whatsoever, whether by purchase, gift, grant, devise or otherwise, and to mortgage the same, sell or otherwise dispose of the same as the necessities of the surviving corporation may require.

Article 8. These articles and Plan of Merger were approved and adopted by the members and Board of Directors of _____________________ Church and _____________________ Church, respectively, effective (Date) ____________
Article 9. The general description of the area to be served by the surviving corporation shall include the boundaries, if any, of the two constituent corporations (parishes) as they presently exist.

Article 10. Notice to the Attorney General pursuant to North Dakota Century Code Section 10-33-122 is not applicable, as the surviving corporation is an exempt organization under section 501(c)(3) of the Internal Revenue Code.

Article 11. The effective date of the Merger shall be (Date)______________

IN WITNESS WHEREOF, these Articles and Plan of Merger have been executed this ________ day of ______________, 20__. 20__.

____________________________ Church

By:_____________________________  
President

____________________________ Church

By:_____________________________  
President

STATE OF NORTH DAKOTA)  ) SS.
COUNTY OF ___________  )

The foregoing instrument was acknowledged before me this ______ day of ______________, 20__ by Most Rev. John T. Folda, the President of __________________________Church on behalf of the corporation.

____________________________
Notary Public

STATE OF NORTH DAKOTA)  ) SS.
COUNTY OF ___________  )

The foregoing instrument was acknowledged before me this ______ day of ______________, 20__ by Most Rev. John T. Folda, President of __________________________ Church on behalf of the corporation.

____________________________
Notary Public
**FINANCIAL REPORT**
For the Year Ending December 31, 20___

St. ____________________ Church of ________________________, North Dakota

This report shall be sent to the Chancery Office no later than January 15.

Were four regular meetings of the Board of Directors held as required by Statute 707?  □ YES □ NO

Have minutes of all the meetings been recorded in the minute book of the corporation?  □ YES □ NO

Who does the bookkeeping for the parish?  □ YES □ NO

Are the financial records kept on the forms prescribed by Statute 666?  □ YES □ NO

Are the account books kept and the Sunday collection counted in the rectory?  □ YES □ NO

Are the accounts balanced every month?  □ YES □ NO

Have you a checking account carried in the name of the parish?  □ YES □ NO

Are any parish funds ever deposited to the personal account of Pastor or Treasurer?  □ YES □ NO

If there is not checking account, where is the cash kept?  □ YES □ NO

Has the inventory of Pastor’s personal property been filed in the Chancery?  □ YES □ NO

How many adults in your parish should be regular contributors?  □ YES □ NO

How many adult parishioners gave a total of $1.00 or more to the parish last year?  □ YES □ NO

PLEASE NOTE: In listing the amount of insurance, be sure to include the extended coverage. In the schedule of reserves list only the funds, which are invested in the Deposit and Loan Fund or elsewhere, including those reported previously. In the schedule of liabilities be sure to add the figures in each column and across the sheet in order to obtain the total in each category as well as the grand total.

<table>
<thead>
<tr>
<th>SCHEDULE OF VALUATION &amp; INSURANCE</th>
<th>SCHEDULE OF UNPAID BILLS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>PROPERTY</strong></td>
<td></td>
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<tr>
<td>Church Building</td>
<td></td>
</tr>
<tr>
<td>Contents</td>
<td></td>
</tr>
<tr>
<td>Rectory &amp; Contents</td>
<td></td>
</tr>
<tr>
<td>School Building</td>
<td></td>
</tr>
<tr>
<td>Contents</td>
<td></td>
</tr>
<tr>
<td>Convent &amp; Contents</td>
<td></td>
</tr>
<tr>
<td>Parish Hall &amp; Contents</td>
<td></td>
</tr>
<tr>
<td>Garage</td>
<td></td>
</tr>
<tr>
<td>Other Buildings</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SCHEDULE OF LIABILITIES</th>
<th>EXPANSION FUND NOTES</th>
<th>OTHER NOTES</th>
<th>UNPAID BILLS</th>
<th>TOTAL DEBTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Owed at Beginning of Year</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Paid on Principal This Year</td>
<td></td>
<td></td>
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<tr>
<td>Unpaid Balance of Old Debts</td>
<td></td>
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</tr>
<tr>
<td>New Debts Contracted This Year</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

Pursuant to Statute 675, We, the undersigned Vice-President, Secretary and Treasurer, members of the Board of Directors of the above named Corporation, respectfully submit herewith a statement of the financial status of the said Corporation. We certify that we have compared this statement with the records on file in the principal office of the Corporation and find it correct in every detail.

Pastor & Vice President  Secretary  Treasurer

Financial Report: Page 1 of 2
<table>
<thead>
<tr>
<th>RECEIPTS</th>
<th>DISBURSEMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Beginning Balance</td>
<td>58 ORDINARY PARISH EXPENSE</td>
</tr>
<tr>
<td>2 REGULAR PARISH INCOME</td>
<td>59 Pastor's Salary</td>
</tr>
<tr>
<td>3 Envelopes</td>
<td>60 Rectory Expense: Housekeeper, Table</td>
</tr>
<tr>
<td>4 Assessments, Dues, Fall Collection</td>
<td>61 Associate's Salary</td>
</tr>
<tr>
<td>5 Children’s Envelopes</td>
<td>62 Extra Clergy: Substitute, Mission, etc.</td>
</tr>
<tr>
<td>6 Plate Collection</td>
<td>63 Transportation</td>
</tr>
<tr>
<td>7</td>
<td>64 Janitor's Salary and Extra Labor</td>
</tr>
<tr>
<td>8 OTHER PARISH INCOME</td>
<td>65 Janitor Supplies</td>
</tr>
<tr>
<td>9 Special Collections: Fuel</td>
<td>66 Sanctuary Supplies: Wires, Candles, Hoses, etc.</td>
</tr>
<tr>
<td>10 Special: Missions</td>
<td>67 Choir Expense: Music, Organist</td>
</tr>
<tr>
<td>11 Special: Repair or Improvement Fund</td>
<td>68 Office Expense: Salaries, Supplies, Bulletin</td>
</tr>
<tr>
<td>12 Special Assessment</td>
<td>69 Religious Articles: Books, Papers, Pamphlets</td>
</tr>
<tr>
<td>13 School: Tuition, Books, Supplies, etc.</td>
<td>70 Telephone/Fax/Cell phone</td>
</tr>
<tr>
<td>14 Vacation School</td>
<td>71 Fuel (for all Parish buildings)</td>
</tr>
<tr>
<td>15 Religious Articles: Books, Papers, Pamphlets</td>
<td>72 Light, Gas, Power, Water (for all Parish buildings)</td>
</tr>
<tr>
<td>16 Votive Stands, Shrines, Candles</td>
<td>73 Bazaars, Dinners, Picnics, Festivals (expense)</td>
</tr>
<tr>
<td>17 Parish Affairs: Bazaars, Dinners, Picnics, etc.</td>
<td>74 Insurance (on all parish buildings)</td>
</tr>
<tr>
<td>18 Parish Societies: Guild, Altar, CVO, etc.</td>
<td>75 Taxes: Social Sec, Withholding, Improvement</td>
</tr>
<tr>
<td>19 Advertising: Annual, Bulletin, etc.</td>
<td>76 Repairs and Replacements: Church, Rectory, Hall</td>
</tr>
<tr>
<td>20 Rent</td>
<td>77 Mission Expense</td>
</tr>
<tr>
<td>21 Received from Mission Church</td>
<td>78 Cemetery Expenses</td>
</tr>
<tr>
<td>22 Cemetery: Loss, care</td>
<td>79</td>
</tr>
<tr>
<td>23</td>
<td>80 Vacation School: Sisters’ Salary &amp; Expense</td>
</tr>
<tr>
<td>24</td>
<td>81 Bank Service Charges</td>
</tr>
<tr>
<td>25</td>
<td>82</td>
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<tr>
<td>26</td>
<td>83</td>
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<td>27</td>
<td>84</td>
</tr>
<tr>
<td>28</td>
<td>85</td>
</tr>
<tr>
<td>29 EXTRAORDINARY INCOME</td>
<td>86 SCHOOL &amp; CONVENT EXPENSES</td>
</tr>
<tr>
<td>30 Beggars</td>
<td>87 Teacher’s Salaries</td>
</tr>
<tr>
<td>31 Donations</td>
<td>88 School Supplies</td>
</tr>
<tr>
<td>32 Insurance (Received or Losses)</td>
<td>89 Janitor's Salary &amp; Extra Labor</td>
</tr>
<tr>
<td>33 Temporary Loans</td>
<td>90 Janitor’s Supplies</td>
</tr>
<tr>
<td>34</td>
<td>91 Repairs &amp; Replacements</td>
</tr>
<tr>
<td>35</td>
<td>92 Improvements &amp; New Equipment</td>
</tr>
<tr>
<td>36</td>
<td>93 School Bus</td>
</tr>
<tr>
<td>37</td>
<td>94</td>
</tr>
<tr>
<td>38</td>
<td>95</td>
</tr>
<tr>
<td>39</td>
<td>96 DIOCESAN ASSESSMENTS &amp; COLLECTIONS</td>
</tr>
<tr>
<td>40</td>
<td>97 Diocesan Development Program</td>
</tr>
<tr>
<td>41</td>
<td>98 Holy Father</td>
</tr>
<tr>
<td>42</td>
<td>99 Holy Land</td>
</tr>
<tr>
<td>43 DIOCESAN ASSESSMENTS &amp; COLLECTIONS</td>
<td>100 Mission Cooperative Plan</td>
</tr>
<tr>
<td>44 Diocesan Development Program</td>
<td>101 Propagation of the Faith</td>
</tr>
<tr>
<td>45 Holy Father</td>
<td>102</td>
</tr>
<tr>
<td>46 Holy Land</td>
<td>103</td>
</tr>
<tr>
<td>47 Mission Cooperative Plan</td>
<td>104 EXTRAORDINARY DISBURSEMENTS</td>
</tr>
<tr>
<td>48 Propagation of the Faith</td>
<td>105 New Building Costs</td>
</tr>
<tr>
<td>49</td>
<td>106 Improvements &amp; New Equipment: Church</td>
</tr>
<tr>
<td>50 BUILDING OR SPECIAL RESERVE FUND</td>
<td>107 Improvements &amp; New Equipment: Rectory</td>
</tr>
<tr>
<td>51 Money Collected</td>
<td>108 Improvements &amp; New Equipment: Hall</td>
</tr>
<tr>
<td>52 Money Borrowed</td>
<td>109 Money Invested as Reserves</td>
</tr>
<tr>
<td>53 Repayment of Temporary Loan</td>
<td>110</td>
</tr>
<tr>
<td>54 Home Mission Grant or Special Donations</td>
<td>111 Paid on Principal of Debt</td>
</tr>
<tr>
<td>55 Interest from Invested Reserves</td>
<td>112 Interest Paid</td>
</tr>
<tr>
<td>56 Investments Withdrawn</td>
<td>113 Balance on Hand</td>
</tr>
<tr>
<td>57 TOTAL</td>
<td>114 TOTAL</td>
</tr>
</tbody>
</table>

Financial Audit of a Closed Parish

In order to conduct a final financial “audit” for a closed parish, information will need to be available for the calendar or fiscal year. For example, if a parish is closed June 30th and the audit takes place August 20th, the Financial Report needs to be completed as of June 30th, and any subsequent statements and transactions be made available for examination. Required information:

1. Statements of account for all financial holdings for entire year:
   a. Checking accounts (including canceled checks)
   b. Savings accounts (including register or passbook)
   c. Catholic Church Expansion Fund accounts
   d. Catholic Development Foundation accounts
   e. Notices regarding any Certificates of Deposit
   f. Brokerage/Investment accounts
2. Actual documents or certificates for:
   a. Certificates of Deposit
   b. Savings Bonds
   c. Stock Certificates
   d. Bond Certificates
3. Record of Accounts Booklet
4. General Journals, if applicable
5. Check registers and/or transaction registers
6. Final Financial Report Form
7. A listing and estimate of other remaining assets of the parish corporation needs to be prepared. This includes, but is not limited to: the building(s) and grounds, other property or land (if applicable), artwork, and furnishings. (Liturgical items listed separately)

All former societies, groups, and organizations that existed and maintained separate accounts and/or records need to be included in the above information.

A recommended plan for the distribution of assets should be prepared for discussion. Distribution may include: The cemetery perpetual care fund, neighboring parish(es) where parishioners are now registered, the seminarian scholarship fund, the priests’ retirement fund, the missions or other charitable causes.

A recommendation for the building(s) and grounds, and other property, if applicable, should be prepared for discussion. If the building(s) are to be torn down, sufficient funds should be reserved to cover the expense.

If not already done, all historical financial records and supporting documentation needs to be transferred to the parish designated to receive sacramental records. All remaining supplies of checks, deposit slips, and related information is to be included with the transfer of financial records. The receiving parish will keep the records in accord with records retention policies.
Cemetery Considerations:
Cemeteries are a function of the Diocese of Fargo, and property is owned in the name of the Diocese. Local cemetery boards, represented by parishioners, are agents of the Diocese in caring for and maintaining cemeteries, thereby participating in this corporal work of mercy.

At the time a final audit is conducted for a closed parish, the cemetery records need to also be examined. The information listed in numbers one (1) through seven (7) need to be available at the same time as the parish records are audited.
Parish Liturgical Inventory

The pastor of each consolidating parish is responsible for the completion of this form to document the disposition of liturgical items from the parish. Its purpose is to assure proper disposition of consecrated and sacred items, to safeguard the history and patrimony of parish articles, and to assist in fulfilling liturgical needs of the parishes within the Diocese of Fargo. Make as many copies of the form as are needed.

**Principles to follow:**

1. The altar, tabernacle, chalices, ciboria, altar stones, and anything else used for the Eucharist MAY NOT be sold or given away to individuals. If these items are not transferred to another parish or religious institution in the Diocese of Fargo, make arrangements to have them transferred to the Diocese for safe-keeping.
2. Stained glass windows. Contact the Director of the Liturgy Office to make arrangements.
3. Sacred objects and art may be incorporated into the parish the parishioners of the consolidated parish will attend, if this is desired.
4. Liturgical items may be transferred between parishes and institutions, but they are transferred as the property of the institutions, never of the individual priest. If an exception needs to be made, for the purpose of serving the pastoral needs of the faithful, this must be explicitly arranged with the Director of the Liturgy Office.
5. ALL religious articles, such as pictures, statues, etc., need to be inventoried. If they are not incorporated into another parish, they are to be transferred to the Diocese.
6. A certain amount of pastoral common sense should apply to this inventory.
   a. Historically, this inventory is crucial to answer questions which may be asked years later, such as, “Whatever happened to the steeple bells from the parish?”
   b. Pastorally, it may be used to show the parishioners that the items they hold dear have been properly disposed of.
   c. Consumables, such as candles, do not need to be listed.
   d. It is important to thoroughly document a hand carved set of the Stations of the Cross; while a laminated set of prints could be listed without much detail.
   e. It is not necessary to know the final disposition of all purificators, but it is important to assure that they are not simply tossed away, etc.
<table>
<thead>
<tr>
<th>Item Description</th>
<th>Condition</th>
<th>Disposition</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

I, ____________________, pastor of the parish of ____________________ attest that this is a complete and accurate inventory and record of disposition of the liturgical items of this parish.

Signature of Pastor: ____________________________ Date: ______________________

Liturgical Inventory: Return to Liturgy Office
# Transfer of Sacramental Records

From Parish of _________________ in ________________, ND

to Parish of _________________ in ________________, ND.

**Instructions:** Be as precise as possible in the information requested. The *Register Name* is used if the particular book has a title or volume number. The *Sacraments* column should list which events are recorded in the particular book (Baptism, Confirmation, Marriage, Death Register, etc.).

The *Dates / Parishes* column requires the most precision. Be sure to list the beginning AND ending dates of the register. If multiple parishes have sacraments recorded in this book, indicate the timeframe and parish names for any “mixed” periods. Accuracy in this task will help pastors, archivists, and Chancellors for years to come!

Note the condition of each book. If it needs some restoration work, such as re-binding, please indicate this as well.

<table>
<thead>
<tr>
<th>Register Name or Volume #</th>
<th>Sacrament</th>
<th>Dates / Parishes</th>
<th>Condition</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

Signature: ___________________________ Date: __________________

Sacramental Record Transfer: Return to Chancellor
Sample Documents

The following documents are samples for you to copy and adapt to your specific circumstances.

- Lettering Requesting Parish Consolidation
- Financial Plans:
  - Cemetery Plan
  - Chapel Plan
  - Mission Subsidy Payment Worksheet
Sample Documents

Letter Requesting Consolidation
(sample)

[TODAY’S DATE]

Most Rev. John T. Folda
Diocese of Fargo
5201 Bishops Blvd S., Suite A
Fargo, ND 58104

Dear Bishop Folda,

I, [PRIEST’S NAME], the pastor of [PARISH NAME] of [CITY NAME], ND, and [NAME OF LAY DIRECTOR] and [NAME OF LAY DIRECTOR], Lay Directors, in light of our current situation and after prayerful discussions with the members of our parish, request to be considered for consolidation with [NAME OF NEIGHBORING PARISH] of [CITY NAME], ND, for the following reasons:

[ADD NARRATIVE HERE. INCLUDE SUPPORTING DOCUMENTATION.]

This request is a result of consultation with the Finance Council, with whom we met on [DATE OF MEETING], (and the Parish Council, with whom we met on [DATE OF MEETING]) and the members of the parish, with whom we met on [DATE(s) OF MEETING(s)]).

With your approval, we would like to have a parish meeting with Diocesan representatives on [SPECIFY TIME FRAME, for example, a specific month] to answer questions and direct us in the necessary steps and procedures required for consolidation.

Sincerely,

[Signature of Pastor]
Rev. (name of pastor)

[Signature Lay Director]
(name of Lay Director)

[Signature Lay Director]
(name of Lay Director)

Samples: Page 2 of 6
Additional members of the Finance Council and Pastoral Council (if one exists) may sign the letter.

Enclosures

CC: [NAME OF DEAN]
St. *Somewhere* Cemetery Endowment Plan
(sample)

1. Catholic Development Fund..........................$ 25,000
2. Catholic Church Expansion Fund................. 10,000
3. Local Checking Account.............................. 5,000

TOTAL: $ 40,000

---

**Yearly Operations**

**INCOME**

1. City Donation (Tax Assessments)...............$ 1,500
2. Township Payments ................................. 50
3. Annual Parish Collection............................ 750
4. Catholic Development Fund Interest (@5%)....... 1,250
5. Expansion Fund Interest (@4%) .................... 400
6. Other Foundations .................................. 100
7. Lot Sales, Miscellaneous Donations............... 600
8. Local Checking Account (@0%) ...................... 0

TOTAL INCOME: $ 4,650

**EXPENSE**

Estimated Yearly Operations Cost = $3,700 (mowing, grave opening, snow removal, tree trimming, etc.).

\[
\begin{align*}
\text{+ Income} & = $4,650 \\
- \text{Expenses} & = $3,700 \\
\text{Net Annual Gain} & = +$950 \text{ to be added to Cemetery Endowment}
\end{align*}
\]

---

1  Tax assessment contributions are rare, but an item worth pursuing.
2  Annual collections and fundraising will build or grow the perpetual care/endowment as expenses increase.
3  10 year average return (1995-2004) on Catholic Development Foundation holdings was 7.05%
4  10 year average return (1995-2004) on Catholic Church Expansion Fund deposits was 5.07%
5  Some cemeteries and/or parishes receive income from funds set up with other foundations.
Chapel Continuance Cost Plan
(samp le)

2016-2021 Financial Plan

<table>
<thead>
<tr>
<th>Line Item</th>
<th>Annual Cost</th>
<th>Years</th>
<th>TOTAL COST</th>
</tr>
</thead>
<tbody>
<tr>
<td>Heating</td>
<td>$1,000</td>
<td>5</td>
<td>$ 5,000(^6)</td>
</tr>
<tr>
<td>Utilities</td>
<td>$200</td>
<td>5</td>
<td>1,000</td>
</tr>
<tr>
<td>Insurance</td>
<td>$600</td>
<td>5</td>
<td>3,000</td>
</tr>
<tr>
<td>Liturgical</td>
<td>$100</td>
<td>5</td>
<td>500</td>
</tr>
<tr>
<td>Demolition Cost</td>
<td>$3,000</td>
<td>1</td>
<td>3,000(^7)</td>
</tr>
<tr>
<td>Cemetery Endowment</td>
<td>$50,000</td>
<td>1</td>
<td>50,000(^8)</td>
</tr>
<tr>
<td>Cemetery Improvement</td>
<td>$10,000</td>
<td>1</td>
<td>10,000</td>
</tr>
<tr>
<td>Monument</td>
<td>$5,000</td>
<td>1</td>
<td>5,000</td>
</tr>
<tr>
<td>Charitable Gifts</td>
<td>$50,000</td>
<td>1</td>
<td>50,000</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td></td>
<td><strong>$ 127,500</strong></td>
</tr>
</tbody>
</table>

\(^6\) Heating, Utilities, Insurance, and Liturgical costs will continue during “Chapel” status. Each location will vary depending on construction, insulation, etc. Insurance can be decreased to a Liability + $10,000 demolition value if desired. Chapels are only allowed for up to five years.

\(^7\) Estimate based upon small facility of wood construction. Demo costs will vary widely by location.

\(^8\) Last items are examples of how remaining funds may be distributed. Other examples include priest retirement, seminarian endowment in name of closed parish, transfer to surviving parish, etc.
Mission Subsidy Payment Worksheet 2016
(sample)

<table>
<thead>
<tr>
<th>No#</th>
<th>Shared Expense Category</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Salaries: a.) Pastor...............$16,500</td>
<td>$ 20,000</td>
</tr>
<tr>
<td></td>
<td>b.) DRE..................................2,500</td>
<td></td>
</tr>
<tr>
<td></td>
<td>c.) Housekeeper.........................1,000</td>
<td>5,765</td>
</tr>
<tr>
<td></td>
<td>Benefits: Insurance, payroll taxes, etc.</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Rectory Expenses: $300/month x 12</td>
<td>3,600</td>
</tr>
<tr>
<td>3</td>
<td>Food: $340/month x 12</td>
<td>4,080</td>
</tr>
<tr>
<td>4</td>
<td>Mileage: $350/month x 12</td>
<td>4,200</td>
</tr>
<tr>
<td>5</td>
<td>Retreats/Continuing Ed.: $1,425/year</td>
<td>1,425</td>
</tr>
<tr>
<td>6</td>
<td>Office / Copier / Computer Expenses</td>
<td>2,000</td>
</tr>
<tr>
<td></td>
<td>TOTAL</td>
<td>$ 41,070</td>
</tr>
</tbody>
</table>

Number of Families

<table>
<thead>
<tr>
<th></th>
<th>St. A. Parish.............125</th>
<th>St. B. Parish..................75</th>
<th>St. C. Parish..................50</th>
<th>Total ....................250</th>
</tr>
</thead>
</table>
| Percentage of Families

<table>
<thead>
<tr>
<th></th>
<th>St. A. Parish (125/250).......50%</th>
<th>St. B. Parish (75/250)............30%</th>
<th>St. C. Parish (50/250)............20%</th>
</tr>
</thead>
</table>

Yearly Mission Subsidy

<table>
<thead>
<tr>
<th></th>
<th>St. A. Parish: Home Parish</th>
<th>St. B. Parish $41,070 \times 30% = $12,321</th>
<th>St. C. Parish $41,070 \times 20% = $8,214</th>
</tr>
</thead>
</table>

Monthly Subsidy

|                | St. A. Parish: Home Parish | St. B. Parish ($12,321/12).$1,026.75 | St. C. Parish ($8,214/12)........$684.50 |

Note: The home parish does get better “service” by having the priest more accessible with his residence in the town, more daily masses, etc. However, the home parish also has the expense of constructing and maintaining a rectory and usually hosting events for the whole cluster.

Obviously, the above formula does not include every shared cost or every factor that needs to be weighed for every situation. However, it provides a template that parishes can use to determine an appropriate mission subsidy payment that is fair to all parishes involved.

Samples: Page 6 of 6