

Makeshift Homes

Refugees from East Pakistan stand in milk distribution lines near large concrete pipes which are their makeshift homes at the Shahara Camp near Calcutta's Dum Dum Airport. More than 40,000 refugees live in the camp, one of many created to handle the influx of those fleeing violence in East Pakistan. Church relief agencies are rushing medicine, food, clothing and building supplies to aid the seven million persons who have fled from civil strife in East Pakistan and are now living in refugee settlement in India.

Parish COUNCIL by Bernard Lyons

Is your parish financial statement helping or hurting your budget?

Odds are that whether the pastor, parish secretary, or a volunteer prepares your financial statements you are not getting all the benefits that you can get from such efforts.

Very few church treasurers are accountants, and many of those who are certified public accountants or are trained in bookkeeping do not have experience in accounting for churches or nonprofit organizations.

Many parish financial statements leave the ordinary member confused or disinterested, and maybe both.

If he is confused or disinterested it probably also means that he is not likely to get involved in any financial dealings with the parish other than his present habit of giving (which is often minimal and innocent of any increases for the inflation spiral.)

A parishioner may, in fact, refuse to increase his offerings or turn down a pledge to a special fund drive because he is falsely assuming that everything is okay — since his casual check of the financial statement largely centered on the seemingly adequate balance at the end of the statement.

A big complex of church, rectory, school and convent, which can give an illusion of wealth, may be another confusing item. The upkeep on these buildings is often very great while the actual value is very little because the unique purposes for which they were built do not lend themselves to good real estate appraisals.

You may be losing income when the collection plates come around and when special fund drives are held many months before — when the financial statement is issued!

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Courier-Journal

Malvern J. Gross, Jr., manager of the New York office of Price Waterhouse & Co., and a member of the American Institute of Certified Public Accountants, says that church fi-

nancial statements should have

the following five characteris-

tics if they are to be meaning-

1. They should be easily understood.

2. They should be comprehensive, but they should be concise enough so that the parishioner who takes the time to study them will not get lost in detail.

3. They should embrace all the activities of the church, such as the school, summer camps, cemetery, or other special funds.

If there are two or three funds, the statements should clearly show the relationships between the funds without confusing details involving transfers and appropriations. (Do parents understand that, in addition to the tuition they pay, part of their Sunday envelope money is also needed for the school?)

4. They should have a focal point for comparison so that the church member will have some basis of arriving at a conclusion. In most cases this will be a comparison with a budget or with the figures from the corresponding period of the previous year.

5. They should be prepared on a timely basis. The report should be available within a reasonable time after the close of the fiscal year or period.

Letters to "Our Parish Council" should be addressed care of the Courier-Journal, 35 Scio St., Rochester, N.Y.

Parish council leaders are asked to send their constitutions and by-laws to the author of "Our Parish Council" column. In return, Bernard Lyons will send a brief questionnaire to answer. In appreciation for your cooperation, he will send a free and autographed copy of his book "Programs For Parish Councils." Please send your constitution and by-laws, with your name, address and zip code to: Parish Council Resources, P.O. Box 3455-Merchandise Mart, Chicago, III, 60654.

Federal Aid

(Continued from Page 1A.)

native to the cutbacks was closing schools.

Father Shamon, however, sees great potential in the newly formed national ad hoc committee organized by the United States Catholic Conference of Bishops (USCC).

Father Shamon expects a decision will be made by the committee tomorrow (Thursday) to back a Democratic House leadership bill which would provide tuition grants on a voucher system to primary and secondary school students, "to assure equivalent funds for non-ideological services" in both public and parochial schools.

He also indicated that another bill may be supported which will allow tax credits to parents of parochial school students.

"My own opinion is that the voucher system is best," he said, because "it would distribute the financial burden over all the people instead of just the property owners."

"It would relieve the public schools, too," he said, by freeing them from raising money by the bond issue system.

Father Shamon also said he forsees the voucher system as an expression of distributive justice, and an incentive to free enterprise.

Since the cut backs were announced, representatives of six inner city parishes have gathered twice to discuss the diocese's move. The first meeting was held last week at St. Bridget's Church. At the meeting, Father David Heinsler, assistant pastor of St. Bridget's, said, "The diocese is merly saying they're short this year. I would like to sue the U.S. for taxation without representation."

A second meeting was held last night in St. Francis Xavier Church.

In announcing the cutbacks, Bishop Hogan also announced the establishment of an ad hoc financial committee "to explore other possible sources of income for our schools,"

"Our philosophy of the importance of our schools for the inner city has not changed one iota," the bishop said.

Father Brent said the six are kept open with a \$200,000 subsidy taken from a tax levied on all diocesan parishes.

His office foresees that the schools will run \$70,000 in the red this year if the cutbacks are not put into effect.

Wednesday, August 11, 1971

Priests' Council

(Continued from Page 1A)

relationship should give way to new forms of cooperative ministry in which the leadership and responsibility are shared by the priests who are jointly engaged in the pastoral care of a particular community".

When priests are to be transferred, the guidelines suggest, first consideration shall be given to the man's performance review, the special needs of the parish or the ministry he is being considered for and the needs of the whole diocese.

Secondary consideration shall be put on the length of time he has been in his present duties and his seniority in the priesthood.

The opportunity to take a "well-planned" sabbatical of six months every six years should be offered to the priests, the Personnel Board suggests, not as a vacation or simple leave of absence but as a "periodic opportunity to refresh his understanding of himself and his ministry."

It will not be mandatory and may only be allowed when the Personnel' Board is sure that the absence of a number of priests at one given time does not hurt the apostolic work of the diocese.

Experimental ministries—
"new and creative approaches which may more effectively meet the particular needs of our times"— should be encouraged, the document says. Recent appointments of priests for a jail-ministry, draft-counseling and religious education of the retarded were cited as forerunners of many new ministries. To accept ideas for new apostolates, oversee their inclusion into diocesan life, the Ad Hoc committee recommended that the diocese should have an "Office of Diocesan Planning" for professional evaluation of all proposed ministries.

The document also proposes for the priests' vote that traditional rectory living be altered to permit associate priests to live together in a common house apart from their proper parish or ministry.

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RACL Urges Meeting On School 'Priorities'

An emergency meeting of the Priests' and Sisters' Councils of the diocese should be convened to provide a reaffirmation of the Church's commitment to the education of the poor, the Rochester Association of Catholic Laymen suggested last week.

Charging that reduction in budgets for Catholic inner city schools is a contradiction of the diocesan commitment to Rochester's poor, the executive board of RACL called for a "reordering of priorities".

"A fundamental need of the poor is education," the board said. "If we take Christ's message to serve the poor at all seriously, we as a total Catholic

community, should be willing to sacrifice in other less important areas to continue the meaningful contribution our inner-city schools are making."

Questioning whether the diocese has properly sensitized
the Catholic community to "the
importance of the inner-city
schools mission in the Church's
service to the poor," the statement said, "A true commitment
to any endeavor requires, in
most instances, a reordering of
some priorities."

RACL requested the councils "to provide the Christian Conscience necessary for a just solution of this problem" and to offer the diocese "imaginative recommendations" for meeting the crisis.



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