

Accounting & Administrative Guidance

Julie Laughlin, Assistant Controller


Carey Kendall, Supervisor Parish & Agency Services

Agenda

- Budget Process
- Monthly Assessment
- Archdiocesan Deposit & Loan Fund (ADLF)
- Annual Procedures & Documents
- Parish Internal Control Assessments
- Archdiocesan Website

Budget Process

- Archdiocesan process
 - Budget Guidelines are published annually by first business day in March
 - Budgets due to OAS from parish & agencies by June 15th
 - ADLF Loan constraints exist when budgets are not filed with OAS or balanced
- Parish Resources
 - Contact Carey Kendall for any budget related questions: ckendall@archindy.org
 - Contact Mike Witka to obtain help with creating or balancing a budget: mwitka@archindy.org
 - Guidelines can be found here: <http://www.archindy.org/finance/parish/guidelines.html>



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Archdiocese of Indianapolis

Finance and Administrative Services

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2013-14 Budget Guidelines

Attached below are the guidelines and all related appendices to be used in the preparation of parish and school budgets for the 2013-2014 fiscal year, which commences July 1, 2013. Please click on the individual links below to access the specified documents. General budget instructions, property insurance rates, health insurance rates, etc. are included in the document "Parish and School Budget Guidelines 2013-2014".

Budgets should be completed and forwarded to the Office of Accounting Services via mail, e-mail or fax for review on or before June 15, 2013. Please also submit the completed and signed Budget Approval Form found in Appendix B.

Budget Guidelines and Appendices

- [Parish and School Budget Guidelines 2013-2014](#)
- [Appendix A: Priest Compensation](#)
- [Appendix B: Budget Approval Form](#)
- [Appendix C: Cathedraicum and Clergy Health Assessment](#)
- [Appendix D: Permanent Deacon Compensation](#)
- [Appendix E: The Indianapolis Deanery High School Assessment](#)
- [Appendix F: Indianapolis Deaneries School Salary Scale](#)
- [Appendix G: Mother Theodore Catholic Academies Assessment](#)
- [Appendix H: Virtus Program](#)
- [Appendix I: PICA Schedule](#)
- [Appendix J: Lay Equivalency \(blank form\)](#)
- [Appendix J1: Lay Equivalency Example](#)
- [Appendix J2: IRS Table 7](#)
- [Appendix K: 3 Year Capital Expenditure Budget](#)

If you have any questions or require assistance with budget preparation, please contact the Office of Accounting Services at our e-mail address accountingservices@archindy.org or call 1-800-382-9836 ext. 1410 or 317-236-1410.

Monthly Assessments

- Assessments derived from budgeted figures
 - Priest Compensation
 - Cathedraticum & Clergy Health Assessments
 - Deanery & High School Assessments
 - Education Costs
 - Deacon Costs
 - Property & Liability Insurance
 - Property Assessment
 - Criterion Subscriptions
 - Workers Compensation
 - Protecting God's Children
- Fees assessed per occurrence
 - Parish Internal Control Audit Fee
 - Legal Fees
 - Lay Health Insurance
 - Archdiocesan Purchasing Charges
 - Short Term Interest

ARCHDIOCESE OF INDIANAPOLIS
 OFFICE OF ACCOUNTING SERVICES
 P.O. BOX 1410
 INDIANAPOLIS IN 46206

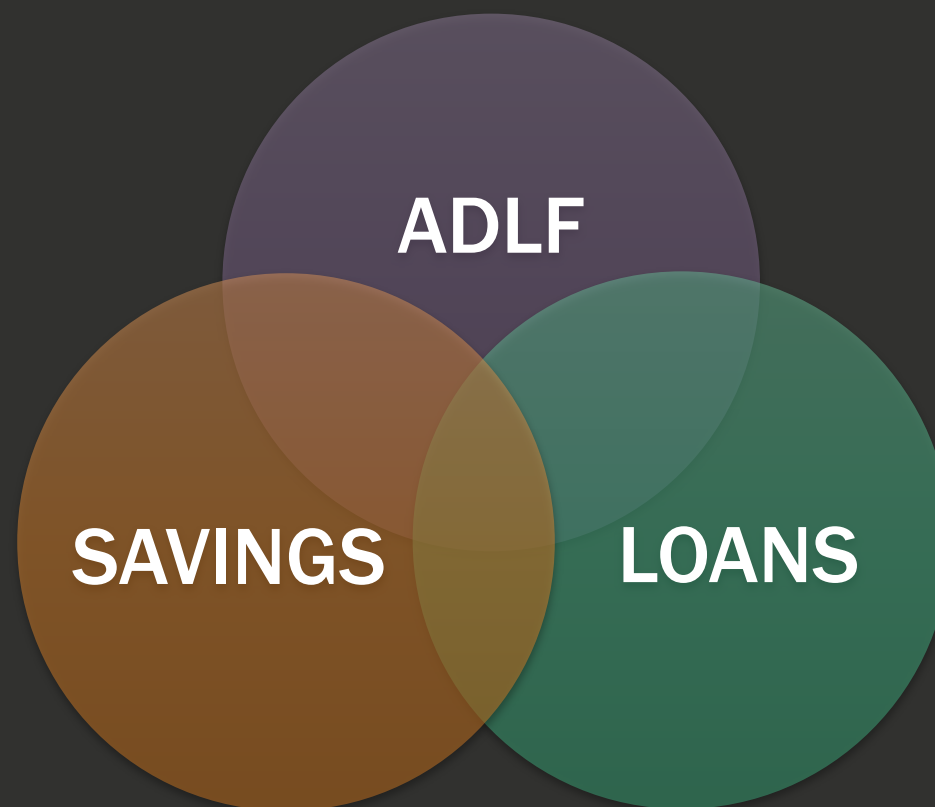
Parish Name	Stmt date	Customer #
Parish Address	=====	=====
Direct Withdrawal	05/01/13	Parish #
	Payment is due on May 31, 2013	

Date	Code	Description	Units	Unit price	Amount
=====					
04/01/13		Previous balance			Previous Balance
04/30/13	6	ADI Payment - CK#			-6,378.15
00/00/00	500	** WAGES, FICA, FEES			
04/15/13	5120	WAGES			1,089.00
04/15/13	5120	WAGES			1,145.84
04/30/13	5120	WAGES			1,089.00
04/30/13	5120	WAGES			1,145.84
00/00/00	500	** Subtotal - WAGES, FICA, FEE			4,469.68
00/00/00	1000	** PARISH			
04/30/13	3120	APD PURCHASES---PARISH			352.99
04/30/13	5260	LAY RETIREMENT - PARISH			411.50
05/01/13	5230	WORKERS COMP			43.03
05/01/13	5560	MAIL SERVICES			333.80
05/01/13	5240	CLERGY HEALTH			530.88
05/01/13	5310	Cathedraticum			1,252.35
05/01/13	5311	E1 Sch-Parish Operating Supp			1,252.35
05/01/13	6500	HS -Parish Operating Subsidy			1,409.67
05/01/13	8160	Criterion Subscriptions	147		195.51
05/01/13	5870	SHORT TERM INTEREST			680.60

Current	30 Days	60 Days	90 & over	Interest	Balance due
=====					

Archdiocesan Deposit & Loan Fund (ADLF)

- Provides parishes, schools & agencies low-cost funding of capital
- Bond & debt transactions partially support the fund
- Parish, schools & agencies fund ADLF by depositing cash in excess of 90 days of operating funds
- Compensated interest earned better than market average & posted to account monthly



ADLF DEPOSITS & WITHDRAWALS

- Multiple savings accounts are allowed
 - Deposits can be made via check or electronic fund transfer
 - Requests for withdrawal are processed by the next operating business day
 - Interest rates are reviewed and set quarterly by the ADLF Committee
 - Interest is earned & posted monthly
 - Current rates: Deposits .75% and Loans 3.75%.
-
- Deposit Form: <http://www.archindy.org/finance/files/parish/general/ACH%20ADLF%20deposit%20form.pdf>
 - Withdrawal Form: <http://www.archindy.org/finance/files/parish/general/ADLF%20withdrawal%20request%20form.pdf>

ADLF LOANS

- Parishes & agencies are prohibited from borrowing funds from any lender other than ADLF without written consent from Archbishop
- ADLF is a low-cost funding source for capital and technology projects
- Loan rates are set at a rate that is more favorable than current market rates
- Variable interest rates are reviewed and set quarterly by the ADLF Committee
- Parishes eligible for capital improvement & technology loans adhere to 50/50 Policy
- Interest is incurred and posted monthly
- Current variable loan rate 3.75%.

ADLF Loan Application

- Existing Loans detail
- Project cost
- Interest calculation
- ADLF deposit account balances
- Parish cash balances available for project
- Construction cost paid to date
- Pledges
- Allowance for uncollectable pledges
- 50/50 Policy
 - Requires 50% in Cash & Equivalents
 - Requires 50% of Total Project Cost to be funded through available CCF Funds, Cash, & Net Pledges

***** Input cells have blue text *****
***** Shaded grey cells are calculations - do not input into these cells *****

ADLF Loan Request Worksheet

Parish #: _____
Parish Name: _____
Date Submitted: _____
Desired start date: _____

Existing loans:

Loan Number:	Amount (P&I):	Purpose of loan:
# N/A	\$ -	
#	\$ -	
#	\$ -	
#	\$ -	

\$ 402,000 loan request for 3 year term

Project: Church HVAC Cost: 99,550
Church Interior Restoration 720,000
 (Plaster, Paint, Flooring, Sanctuary updates - Weberding, A&E Fees)
Church Handicapped Entrance Addition 245,000
 (New Building Addition, A&E Fees)

Total Project Cost **A** 1,064,550

Estimated interest expense based on Total Project Cost less Cash & Cash Equivalents

Interest Calculation:

Input current ADLF interest rate and term below to calculate estimated interest:

Current Interest Rate	<u>3.75%</u>
Loan Term (in months)	<u>36</u>
Total Project Cost less Cash A-I	<u>402,475</u>

B 23,691

**assumes equal payments and constant rate for the term of the loan*

REQUIRED FUNDS FOR PROJECT: **C** 1,088,241
A+B

1 CCF FUNDS FOR PROJECT:

CCF Endowment distributions (available for loan repayment):
 \$ - /year X 0 years **D** -
(loan duration 3-5 yrs)

Amount of Project to be Funded through Cash & Pledges: **E** 1,064,550
A-D

ADLF Loan Request Worksheet Continued

FINANCING:

ADLF Deposit Accounts Available for Project:

a/c #	010101	\$	71,878	F	<u>613,668</u>
a/c #	20202	\$	356,208		
a/c #	010102	\$	918		
a/c #	20203	\$	184,664		

2 Cash in Parish External Bank Account Available for Project: **G** 33,549
 (Cash receipts from parish capital campaigns must be on deposit in ADLF before loan is approved)

Construction Costs previously paid from parish accounts **H** 14,858 (not from cash)
 (cost included in line A and not included in line F and line G)

SUBTOTAL OF CASH AND CASH EQUIVALENTS: **I** 662,075 **62%**
F+G+H **IE**

Gross Pledges - Parish Capital Campaign 943,858 (as of 6/30/2010)

Portion collected through start date of project (included in F above) (181,760) (as of 6/30/2010)

3 Allowance for uncollectibles (8% of outstanding pledges receivable) (60,968)

Amount of pledges designated for repayment of a different project (-)

Total Net Pledges Available to Support Construction Costs **J** 701,130
 (please describe campaign and provide support for pledges)

TOTAL PROJECT FINANCED **\$ 1,363,206** *D+H+I* **must be greater than or equal to** **\$ 1,088,241** **125%** **C** 274,364 *J-C*

3-Yr Capital Budget Received from Parish With the following conditions:
 Annual Report Received from Parish 1.) _____
 ABC Approval Received 2.) _____
4 Parish Current on Archdiocesan Billing Statement 3.) _____
4 Parish Current on any Archdiocesan Loans _____

Loan Subcommittee Committee Approval / Denial **(circle one)**
 Date to present to FC: ___/___/___ Comments: _____

Archdiocesan Finance Council Approval / Denial **(circle one)**

LOAN REVIEW PROCESS

- The ADLF committee is a subcommittee of the Archdiocesan Finance Council
- Includes members from Finance Council and at-large members from the parish community with backgrounds in finance, banking, & construction.
- Committee meets once per quarter
- Committee provides recommendation to Finance Council on the approval of loans
- Final approval is given by Archbishop

ADLF LOAN PAYMENTS

- Interest payments are required during construction
- Principle & Interest payments are required once construction complete
- Monthly payments are made via electronic funds transfer

ADLF Statements

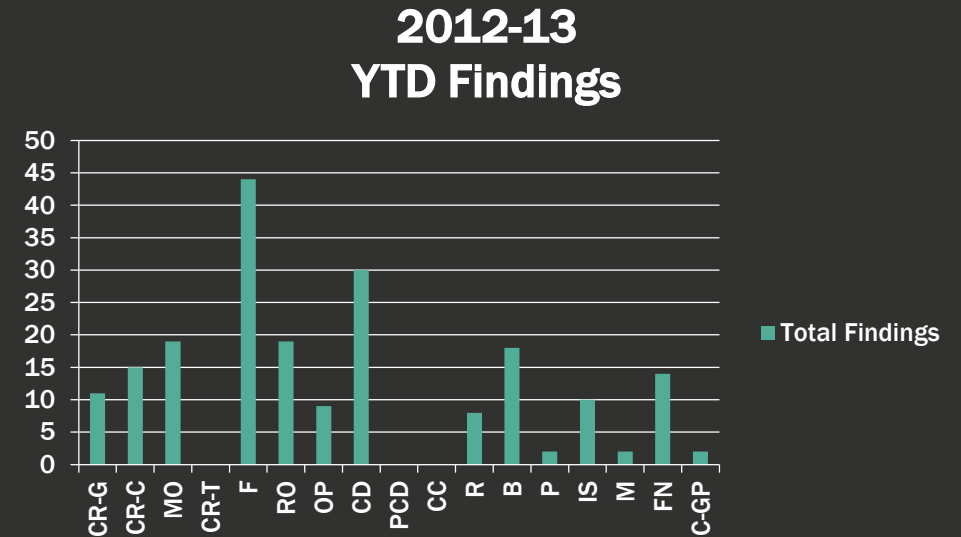
- **DLS Online**
<http://archindy.info/dls/authenticate.asp>
- **User ID & Password obtained from OAS**
- **View & print transaction detail**
- **Month end close email notifications**

OAS ADLF Resources

- **Policy, Processes, & Loan Inquiries**
 - Carey Kendall ckendall@archindy.org
- **Daily Transactions - Deposits & Withdrawals**
 - Sr. Dina Bato dbato@archindy.org
- You may review the entire ADLF policy by following this link:
http://www.archindy.org/finance/files/parish/general/current_adlf_policy.pdf

Parish Internal Controls

- Parish Internal Control Assessments (PICA)
 - Performed by independent CPA firms
 - Parishes are on a three year review cycle
 - Schedule announced in Budget Appendix I
 - Critical review areas:
 - Cash Receipts - General
 - Cash Receipts – Sunday & Holy Day Collections
 - Mass Offerings (Stipends)
 - Fundraising
 - Cash Disbursements
 - Budgets & Reporting
 - Finance Committee
 - CPA firm will request an action plan from parish in response to any findings
 - Action plans are shared, reviewed, & recorded with OAS



Annual Incorporation Process

- Parish to hold Annual meeting between July 1 – Sept 15.
 - Complete Annual Meeting Minutes (send to OAS)
 - Complete Conflicts of Interest forms (maintain at parish)
 - Approve June 30 Annual Financial Report (document in minutes)
- Files to be sent to OAS
 - Completed Annual Meeting Minutes form
 - Annual Financial Report
- State Filings to be completed by parish
 - NP-20 filed annually by November 15 (<http://www.in.gov/lor/3506.htm>)
- IRS 1099 Forms
 - Required to file forms for any payments of \$600 or more in a calendar year. Forms are due by January 31.
- Business Entity Report – do not file
 - Annual report to Secretary of State completed by OAS

Archdiocesan Finance Website

The Archdiocese of Indianapolis Online - Windows Internet Explorer
 http://www.archindy.org/index.html

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The Catholic Church in Central and Southern Indiana

Catholic Charities Indianapolis program helps refugee on journey to full life

Catholic Charities changed my life to the best

Featured Items

- All agencies and offices
- Archdiocesan archives
- Bp Bruté College Seminary
- Causes of Canonization
- CCF Endowments
- Child Safety / Misconduct Reporting
- Clergy and PLCs
- CYO
- Deacon Formation
- Family Ministries
- Fatima Retreat House
- Finance
- Human Resources
- Insurance
- Indiana Catholic Conference
- Lay Ministry
- Mission Office
- Multicultural Ministry
- Pilgrimages
- Pro-Life Ministry
- Planned Giving
- Purchasing
- Stewardship
- St. Mary's Child Center
- Tribunal
- Vocations
- Worship
- Young Adult Ministry

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Archdiocese of Indianapolis

Finance and Administrative Services

Welcome!

This secretariat is responsible for coordinating the financial, accounting, cemetery services, and management services of the archdiocese to promote generous sharing and responsible use of all human and material resources, including the property, liability, vehicular and workers compensation program for the archdiocese.

Click below on any of the categories to the left to get more information or download forms. Or, click on the icons below for specific information.

Featured

- 2013 Fiscal Management and Discipleship Conference
- Grant Opportunities
- Payroll Database Update
 - Paycor User Guide
 - Paycor Employee Profile Update Instructions
- Payroll Transition Guidance
- Incorporation Information
- Go to our Archdiocesan Finances page to see the 2012 CCF Annual Report

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Archdiocesan finances

Annual Audited Statements

- [2012 Audited Chancery and Certain Entities Combined Financial Statements \(PDF\)](#)

Annual Accountability Report

- [2011 Accountability Report](#) (published in the January 20, 2012 issue of *The Criterion*)

Catholic Community Foundation

- [Catholic Community Foundation Annual Reports](#)

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Parish, school and agency finances

Click on the links below to view the different pages relating to parish finances:

- [2013-14 Budget Guidelines](#)
- [Policies and Forms](#)
- [Payroll and Benefits](#)
- [OAS Monthly Newsletter](#)
- [Parish Annual Financial Report](#)
- [ADLF - Deposit and Loan Funds](#)


- [Parish Incorporation Information](#)

- [Resources from the June 9, 2011 Fiscal Management and Discipleship Conference](#)

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Policies & Forms

Policies

- [ADLF Policy Statement](#)
- [Expense Reimbursement Policy](#)
- [Mobile Phone Discount and Expense Reimbursement Policy](#)
- [Mobile Phone FAQ](#)
- [Mobile Phone Reimbursement Template \(Example\)](#)
- [SECA Reimbursement Policy \(REVISED\)](#)
- [Conflict of Interest Disclosure Policy](#)
- [Whistleblower Policy](#)
- [How to book with Enterprise Rent-a-Car](#)
- [Enterprise FAQ](#)
- [Financial Committee Norms](#)
- [Parish Finance Council By Laws \(Word Document\)](#)
- [Financial Cycle](#)
- [Internal Control Policy](#)
- [Records Retention Policy](#)
- [Professional Development Request Form](#)
- [Scrip Policy Recommendation](#)
- [Example Scrip Participant Agreement](#)

- [Expense Reimbursement Schedule](#)

Other Important Information

- [Proliance Gas Savings Opportunity](#)

Other Important Information

- [Proliance Gas Savings Opportunity](#)

General Forms

- **Archdiocesan Deposit and Loan Fund**
 - [Deposit form](#)
 - [Withdrawal form](#)
 - [ADLF Loan Request Worksheet \(Excel Document\)](#)
 - [DLS Online User Request form \(Excel Document\)](#)
- [Group Ruling- 501\(c\)\(3\) Federal Tax Exemption Letter](#)
 - [Group Ruling Memo from the USCCB](#)
- [Check Request Form - AP \(PDF Form Document\)](#)
- [Expense Reimbursement Form \(Excel Document\)](#)
- [W-9 Form](#)
- [SECA Reimbursement Form \(Excel Document\) \(REVISED\)](#)
- [State ST-105 Form - General Sales Tax Exemption Certificate](#)
 - [Sales Tax Exemption Information](#)

Parish Internal Control Assessment

- [PICA Schedule \(Excel Document\)](#)
- [Parish Internal Control Questionnaire](#)
- [School Internal Control Questionnaire](#)
- **Internal Control Assessment Work Programs**
 - [Bingo](#)
 - [Bookstore](#)
 - [Budgets](#)
 - [Cafeteria](#)
 - [Casino](#)
 - [Contributions](#)
 - [Disbursements](#)
 - [Endowments](#)
 - [Extended Care](#)
 - [Finance Committee's](#)
 - [Fundraisers](#)
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 - [Property and Equipment](#)
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 - [Sunday Collections](#)
 - [Tuition](#)

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Building/Construction

Documents:

- [Archdiocesan Procedures for Building and Renovation Projects](#)
- [Questionnaire, Part 1 - Project Description](#)
- [Questionnaire, Part 2 - Financial Data](#)
- [Property Maintenance Manual](#)

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Archdiocese of Indianapolis

Insurance

- Homepage
- Safety and Loss Control News
- Certificate of Insurance Form
- Insurance Incident Form
- Workers Compensation
- Student Accidents
- Self-Insurance Booklet
- Travel Accident Insurance
- Special Events Insurance
- Other forms/letters
- Contact Us

Welcome!

Choose on the pages below for more information:

- [Safety and Loss Control News](#)
- [Certificate of Insurance Request Form](#)
- [Insurance Incident Form](#)
- [Workers Compensation Report of Injury](#)
- [Student Accidents](#)
- [Self-Insurance Booklet](#)
- [Travel Accident Insurance](#)
- [Special Events Insurance](#)
- [Other forms/letters](#)

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Forms

- [HSA Payroll Savings Form](#)
- [WH-4 Form](#)
- [Direct Deposit Form](#)

More information

- You can learn about our [employee benefits on our Human Resources page](#)

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Payroll

To log on to get your personal information regarding payroll, follow the link below:

[Log on to the payroll system](#)

If you have problems logging on, or other questions regarding your payroll, please e-mail:
centralpayroll@archindy.org

[Payroll Transition Guidance](#)

Payroll Database Update

- **[Paycor User Guide](#)**
- **[Paycor Employee Profile Update Instructions](#)**

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Office of Accounting Services

OAS STAFF

Tracy Lockwood – Controller

email: tlockwood@archindy.org

Julie Laughlin – Assistant Controller/Director of Agency Reporting – Julie is currently training to take over agency financial reporting. This will include financial reporting for Catholic Charities, Fatima Retreat House, Bishop Simon Brute College Seminary, CYO and others.

email: jlaughlin@archindy.org

Carey Kendall – Supervisor of Parish and Agency Services – Carey supervises payroll, parish and agency billing, and the administration of the Deposit and Loan Fund. She monitors the accounting services email box, coordinates and manages the parish internal control assessments and the parish annual financial reporting process.

email: ckendall@archindy.org

St. Dina Bato – Accountant – Sr. Dina handles the day to day accounting for Catholic Cemeteries and the Deposit and Loan Fund.

email: dbato@archindy.org

Robyn Roller – Payroll Specialist – Robyn processes payroll and prepares the month parish and agency billing.

email: rroller@archindy.org

Nancy Hildwein – Catholic Charities Accounting Supervisor – Nancy is responsible for accounting and reporting for several Catholic Charities agencies.

email: nhildwein@archindy.org

Chris Bramble – Accountant – Chris is responsible for investment accounting and accounting support for Fatima Retreat House and several Catholic Charities agencies.

email: cbramble@archindy.org

Melinda Buckler – Accounting Clerk – Melinda is responsible for daily cash management including processing all deposits received by OAS and fixed asset accounting.

email: mbuckler@archindy.org

Sandi Jackson – Accounts Payable Specialist – Sandi is responsible for accounts payable and employee expense reimbursements.

email: sjackson@archindy.org