



ACCOUNTING NEWS!

- ◆ The Catholic Center will be closed from Tuesday, December 24th through Wednesday, January 1st and will re-open on Thursday, January 2, 2014. OAS wishes you a Merry Christmas and a Happy New Year!
- ◆ Please read the notice in the Payroll section regarding the Paycor upgrade.

ACCOUNTING SERVICES

December Assessment Withdrawals

The December Assessment will be withdrawn on **Tuesday, December 31st**. Requests for adjustments to this withdrawal must be **sent to Car-ey Kendall (ckendall@archindy.org) by NOON on Thursday, December 19, 2013.**

2013 Financials

The 2013 Audited Financials, which include our financial position, cash flows, activities, along with additional supplementary information, are now available on our website at <http://www.archindy.org/finance/archdiocese.html>

Mileage Reimbursement Rate

The IRS released standard mileage rates for use in **2014** on Friday, December 6th. (Notice 2013-95). Taxpayers can use the optional standard mileage rates to calculate the deductible costs of operating an automobile.

The rate for business use of an automobile was increased to 56 cents per mile.

The Archdiocese reimburses employees for 75% of the IRS issued standard mileage rate. Effective for miles driven on or after January 1, 2014, the Archdiocese mileage reimbursement rate will be **42 cents per business mile** incurred.

State Form NP-20

Indiana law requires organizations to report annually to maintain their sales tax exemption by filing an annual financial report, Form NP-20. This form was *due November 15, 2013* If you do not receive a form in the mail from the State, please contact the Indiana Department of Revenue's Nonprofit Section at 317-232-2188 or the NP-20 form is available online at <http://www.in.gov/dor/3506.htm>. If you have any questions, please email accountingservices@archindy.org

ADLF Rates for October-Dec. 2013

Loans 3.75% Deposits 0.75%

If you have any questions please contact the Office of Accounting Services at our email accountingservices@archindy.org. **The next ADLF meeting will be scheduled when 2014 calendars are finalized.**

Group Ruling

The IRS Group Ruling exemption letter for 2013 is available on our website at <http://www.archindy.org/finance/files/parish/general/2013GroupRuling.pdf>



Excess Funds Deposit

Parishes, schools and agencies are required to deposit excess funds into the ADLF. Excess funds are all funds on hand in excess of anticipated cash disbursements for the following ninety days. Parishes schools and agencies should address the matter of excess funds on a monthly basis. Excess funds should also include all funds raised from fund drives, capital improvements, or major renovations. All excess funds must be deposited in the ADLF; a parish, school or agency may not invest such funds or deposit them in financial institutions.

Fifth Third Pooled Checking Account

Fifth Third Bank Interest Bearing Checking Account is where catholic-related entities' funds are pooled together and invested to receive a higher rate of return each month. This account has been with the Archdiocese since 1993. Besides a higher rate of return than an average interest-bearing checking account, the advantages include no investment sweep fee, lower service charges, and the ability to increase the rate of return as the pool grows. Currently, the Indianapolis Pool has over 100 accounts with approximately \$35,000,000 invested. If your parish is interested in joining this account, please contact Paul Burch at Fifth Third bank at 317-383-2668 or Paul.Burch@53.com.

HUMAN RESOURCES

Additional HSA Contributions in 2014

Employees with health plan coverage on January 1st will receive additional bonus contributions on January 31st of \$200 for single coverage and \$400 for family coverage. These additional contributions are due to a plan surplus and are not guaranteed each year.

HSA Savings through Payroll Deduction

Employees who want to continue saving in their HSAs in 2014 do not have to complete a new form. Their current savings deductions will continue in 2014 unless they fill out a form to change or stop the deduction.

Health Savings Account Limits for 2014

The IRS has increased the annual limits for health savings account contributions in 2014 to \$3,300 for single coverage and \$6,550 for family coverage. There is still a \$1,000 allowable catch-up contribution for people age 55 and over.

Retirement Savings Plan Limits for 2014

The IRS has maintained the same annual contribution limit for 403(b) retirement savings plans in 2014 of \$17,500. There is also a \$5,500 catch-up contribution for people who are age 50 and over.

Benefit Communication Training

The Human Resources Department is offering Employee Benefits Communications Training to any interested Parish or School. Contact Kristen Leffler at (317) 236-1594 or Courtney Mitchell at (317) 236-7314 for more information or to schedule your on-site Benefits Communications training session.

Safe and Sacred Program

All **NEW** clergy, religious, employees and volunteers must complete the Safe and Sacred Program **BEFORE their first day of ministry, work or volunteer service**. The program can be accessed by following this link: <https://safeandsacred-archindy.org/login/index.php> Integrated in the training is the background check release form which is also required.



Code of Conduct Posters

New Code of Conduct posters were recently sent to all locations. These posters have been updated to include our Safe and Sacred online safe environment training and are available in English and Spanish. Please contact hr@archindy.org if you need additional copies. We are happy to send more!

New Medical Benefits Enrollment Document

One of the challenges we face is getting new employees to open their ELFCU health savings accounts in a timely manner. Our goal is for employees to have the HSA money when they need it for medical expenses. Too often, we hear from employees months after they enroll who have not received any HSA deposits because they never opened an account! Effective November 1, 2013, we will no longer make retro-active HSA payments to individuals. Also, we will not enroll an employee in Anthem health insurance until we receive notice from ELFCU that the health savings account has been opened. To emphasize this, we have added an instruction page to the Anthem application on our website. If you have an old copy saved on your computer, please delete it and begin using the new one. You can find it at www.archindyhr.org, then FORMS, then ALL FORMS, then MEDICAL/DENTAL ENROLLMENT FORM.

CENTRAL PAYROLL

Paycor Upgrade

Paycor is in the process of moving from the Citrix-based payroll module to a web-based payroll module called PERFORM. An upgrade schedule is being developed. Payroll processors will be required to take an online training course that will last approximately an hour and a half before the pending implementation date for your location. Additional information will be disbursed as it becomes available.

Payroll Information

The **2014 Payroll Calendar** is now available online: <http://www.archindy.org/finance/parish/payroll.html>. Please note there are **Acceptable Data Entry Dates** and a **Required Submission Date**. **If you are unable to submit payroll on the Required Submission Date please contact Central Payroll for assistance with submission of payroll.** Central Payroll's assistance ensures there is no disruption in benefits administration.

Update Paycor Pay Calendar

If pay periods do not have the same number of days or if your location follows the pay period dates noted on the [2014 Pay Calendar](http://www.archindy.org/finance/parish/payroll.html) you must manually adjust the Pay Planner in Paycor to reflect the correct dates being paid to employees. You may follow the instructions located here: <http://www.archindy.org/finance/parish/payroll.html>

Employee Paystubs

There is a Paycor application available for download to your mobile device. Please encourage your staff to access their pay information every pay period through the online Paycor service or through their mobile device.

Christmas/Year End Employee Gifts

Please remember that gift or bonus payments made to employees are considered reportable income by the IRS. These types of payments should be paid through your location's payroll processing. The value of gift cards or other non-cash gifts from the parish are also considered reportable income. Contact Central Payroll at centralpayroll@archindy.org for information on how to process this information.

Year End Preparation

Year end preparation includes ensuring data for W2 processing is accurate. Ensure all employee data such as names, birthdates, social security numbers especially addresses are correct in Paycor by verifying this information with your employees.



PARISH INTERNAL CONTROLS

Welcome to news in Parish Internal Controls. Each month we'll feature news that will aid administrators in safeguarding assets and ensuring compliance in parish internal controls. If there are topics in this area you'd like to see featured please contact the Office of Accounting Services: accountingservices@archindy.org.

As good stewards we must report the misappropriation of assets.

To do so conveniently and confidentially you may contact EthicsPoint, an independent third-party, by phone at 1-888-393-6810 or by visiting their website: archdioceseofindianapolis.ethicspoint.com. The confidential hotline and website are accessible 24 hours a day 7 days a week. The Chief Financial Officer or his designee will be informed of every report and an investigation is performed with each report.

Mass Offerings (Stipends)

Procedures for Mass Offerings (Stipends) are outlined in the [Internal Control Policy](#) on page seven. Please review the procedure by clicking on the live hyperlink. We've included a Mass Stipend Reconciliation at the end of the Newsletter. If you have any questions about the policy or how to utilize the reconciliation you may contact Carey Kendall at ckendall@archindy.org.

CATHOLIC EDUCATION

Special Events Policy

And now is a good time to review the special events policy and application so you can help those wanting to rent the space from our parishes for wedding receptions. If you have any questions see our Insurance page on the archindy website.



RISK MANAGEMENT

Safety and Loss Control News—Dec 2013

Please check out the following link which features Smoke Detector Safety Tips, Maintenance of Battery Operated Emergency Lights, and Proper Snow Removal. <http://www.archindy.org/insurance/documents/Newsletter%2012-13.pdf>

Proactive Security Guidelines for Religious Education Activities

Learn more about taking proactive security measures during Religious Education activities, including choosing an appropriate building, controlling access to the facility, and establishing an Emergency plan. <http://www.archindy.org/insurance/documents/Proactive%20Security%20CCD%20November%202013.pdf>

Fire Safety

We have had recent fires to two of our properties. So a reminder to all: keep doors locked on all buildings whenever possible and not in use. Secondly, do not light candles in non-Church environments. The recent fire caused by a candle has been our fourth of this type.

Student Accident Insurance

We have a new provider for this coverage beginning July 1, 2013. The company name is Gallagher Koster. We will have new claim forms and coverage highlights on our Insurance Web page shortly. Please throw away any old forms or information. You can reach the website by going to <http://www.archindy.org/insurance/student.html>

Feel free to contact Mike Witka at mwitka@archindy.org or (317)236-1558.



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

Parish:
Period End:
Mass Stipend Reconciliation

Number of unsaid masses _____

Stipend amount per mass x 10.00

Mass stipends received for masses
not yet said _____

Mass stipend bank account balance _____

Over (under) funded bank account _____

Average number of masses per week _____

x 52

Estimated number of masses per year _____

Stipend amount per mass x 10.00

Estimated total stipends for the year _____

Actual stipends paid _____

Difference _____