



## ACCOUNTING NEWS!

OAS will be hosting our bi-annual Fiscal Management and Discipleship Conference Thursday, June 20th, 2013 at SS. Francis and Clare. We are very excited to announce that Archbishop Tobin will say mass and deliver the keynote address for the event. Please see the attached flyer for additional details about the event.

### OAS Welcomes New Staff Members

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

Robyn Roller – Payroll and Billing Specialist – Processes payroll and prepares the monthly parish/agency billing.

## ACCOUNTING SERVICES

### Parish Annual Financial Report

For the fiscal year ending June 30, 2013, the Parish Annual Financial Reports will again be submitted using the online survey format. An e-mail link to the survey and instructions will be sent to the person at each parish that submitted the report last year. The instructions will NOT be sent by regular mail. All documents will be available online. The e-mail containing the link and the instructions will be sent out in June. If the contact has changed since the prior year, please email [accountingservices@archindy.org](mailto:accountingservices@archindy.org) to have the distribution list updated.

### Teacher Salary Scale

The 2013-14 Teacher Salary Schedule for the Archdiocese of Indianapolis is now on our website at [http://www.archindy.org/oce/download\\_documents/newsletters/20132014\\_teacher\\_salary\\_scale.pdf](http://www.archindy.org/oce/download_documents/newsletters/20132014_teacher_salary_scale.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.

### ADLF Rates for April– June 2013

Loans 3.75%      Deposits 0.75%

The deadline for loan requests is July 24th. If you have any questions please contact the Office of Accounting Services at our email [accountingservices@archindy.org](mailto:accountingservices@archindy.org). The next ADLF meeting is scheduled for Thursday Aug 15, 2013.

### June Assessment Withdraws

The June Assessment will be withdrawn on **Friday, June 28th**. Requests for adjustments to this withdrawal must be **sent to Carey Kendall (ckendall@archindy.org) by NOON on Wednesday, June 26th**.

### Group Ruling

The IRS Group Ruling exemption letter for 2012 is available on our website at <http://www.archindy.org/finance/files/parish/general/2012GroupRuling.pdf>

### Fiscal Management and Discipleship Conference

Save The Date – The Fiscal Management and Discipleship Conference is scheduled for Thursday, June 20, 2013 at Saints Francis and Clare Church in Greenwood. This conference includes workshops related to Stewardship, HR, Payroll, Education and Finance and is designed to meet training and information needs of administrators, business managers, bookkeepers, finance council members, stewardship council

Please share these newsletters with your fellow co-workers who normally would not receive through Accounting Services. There is always valuable information that can be shared throughout your parish, school or agency.



June 2013 Page 2

## ACCOUNTING SERVICES CTD.

### 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](mailto:Paul.Burch@53.com).

### Annual Incorporation Meeting

Please review the memo attached to this month's newsletter regarding Year-end Incorporation Processes. The memo includes important notes regarding annual meetings and filing requirements. You may contact OAS at [accountingservices@archindy.org](mailto:accountingservices@archindy.org) or 317-236-1410 with any questions.

## HUMAN RESOURCES

### Health Savings Account 2013

The IRS has increased the annual limits for health savings account contributions in 2013 to \$3,250 for single coverage and \$6,450 for family coverage. There is still a \$1,000 allowable catch-up contribution for people age 55 and over.

If you had coverage in January 2013, there was a one-time lump sum contribution from the Archdiocese of \$500 for single coverage and \$1,000 for family coverage. There are also monthly contributions from the Archdiocese of \$100 for single coverage and \$200 for family coverage.

If you are covered by the Archdiocesan Health Plan, please read the flier attached at the end of the newsletter. It contains important information regarding employee HSAs.

### Retirement Savings Plan Limits for 2013

The IRS has also raised the annual contribution limit for 403(b) retirement savings plans in 2013 to \$17,500. There is also a \$5,500 catch-up contribution for people who are age 50 and over.

### Benefit Communication Training

The Archdiocese 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.

### Onboarding and Off-boarding

There are new forms to assist with onboarding new employees and off-boarding terminated employees. The forms can be found at [www.archindyhr.org](http://www.archindyhr.org) under [Forms You'll Need](#), Parish Comings and Goings. There are links to [New Employee Checklist](#) and [Employee Termination Checklist](#). Please note, with each type of change health insurance forms must be sent to Human Resources. The [Anthem Health Insurance Enrollment Form](#) is now available online in a fillable PDF; please direct new employees to the HR website to complete the form. Terminating an employee in Paycor does not cancel health insurance. An [Anthem Insurance Change Form](#) must be submitted to Human Resources. Direct hyperlinks to these forms are within this notice. If you have any questions about these forms, contact Courtney Mitchell in Human Resources.

### Eli Lilly Federal Credit Union (ELFCU)

The Archdiocese is now partnering with Eli Lilly Federal Credit Union (ELFCU) to open health savings accounts for new health insurance enrollments. As you have new or newly eligible employees electing health insurance, please direct them to the following link to open an HSA with ELFCU. [www.elfcu.org/newhsa](http://www.elfcu.org/newhsa). We are no longer accepting forms for Teachers Credit Union.



## HUMAN RESOURCES CTD.

### New Federal Requirements for Health Insurance Eligibility

Federal health care reform legislation includes regulations regarding eligibility for health insurance coverage. These federal regulations require employers to offer coverage to employees who work 30 or more hours per week. A special provision of the law affects educational institutions, including Catholic schools. This provision states that **any employee who works regularly 30 hours per week during a school year is eligible for health insurance**. These new regulations require the Archdiocese to change its health insurance eligibility policy from 1,500 hours per calendar year to 30 hours per week during a school year, effective September 1, 2013. As a result of this change, some school employees, such as teachers' aides and cafeteria workers, who are not currently eligible for health insurance coverage will be eligible for coverage in the 2013-4 school year. Each school has 2 options regarding these employees: 1) budget funds for them to be covered by our medical and dental plans, effective September 1, 2013 or 2) reduce the hours of these employees to under 30 hours per week, effective September 1, 2013. Please note that even if these employees become eligible for health insurance, they may decline coverage, so the actual cost that will be incurred cannot be fully anticipated during the budgetary process. However, each school that has employees who currently work 30 or more hours per week on a regular basis and are not currently eligible for health insurance should plan for either increases in health insurance expense or a reduction in those employees' work hours during the next school year. Please contact Ed Isakson at [edisakson@archindy.org](mailto:edisakson@archindy.org) if you have any questions about this new federal requirement.

### New I-9 Form Requirement

Effective March 2013, the federal government has updated the I-9 Immigration form which is required of all new employees and part of our new hire paperwork. We have updated our human resources site with the new and correct form. Please follow this link and begin using the new form effective immediately. If you have any questions, please contact human resources at [hr@archindy.org](mailto:hr@archindy.org).

### Health Premium Reduction in July 2013

Premiums paid by parishes, schools, and agencies for medical coverage will be reduced by 50% for the month of July 2013. This reduction is due to a plan surplus and is not guaranteed in future years.

## CENTRAL PAYROLL

### Payroll Information

Please ensure you are following the 'P/R Processing' deadline date on the Archdiocese Payroll Calendar on our website at <http://www.archindy.org/finance/files/parish/payroll/2013%20Payroll%20Calendar.xls> Payrolls processed after this deadline cause issues with benefits being distributed on time to employees.

### SECA Reimbursement

Updated 2012 SECA Reimbursement guidelines and the request form are located on our website at <http://www.archindy.org/finance/parish/forms.html>. Please be sure to utilize the new forms and submit the reimbursement request for the 2012 tax year.

### Clergy Wages

Priest wages are billed to the parishes on the monthly billing assessment. All stipends and priest related pay and personnel changes for priests are processed through Central Payroll. Please submit these to Central Payroll at [centeralpayroll@archindy.org](mailto:centeralpayroll@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.



June 2013 Page 4

## RISK MANAGEMENT

### 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.

### Storms

Please make sure everything is secure around and atop your buildings. Report any wind or rain damage as soon as possible.

### Parish Budgets

The insurance rates for the renewal will stay the same as published in the budget guidelines for this year.

June/July/August – wedding season – and lots of questions about renting your premises, halls, etc. See the insurance web site for the insurance requirements for those non-parish rentals. It is easy to use and to give to your prospective couple. You might want to include these forms in the wedding packet if you have one.

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

## OAS STAFF

### **Tracy Lockwood – Controller**

email: [tlockwood@archindy.org](mailto: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](mailto: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](mailto: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](mailto:dbato@archindy.org)

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

email: [rroller@archindy.org](mailto: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](mailto:nhildwein@archindy.org)

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

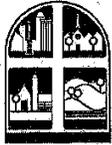
email: [cbramble@archindy.org](mailto:cbramble@archindy.org)

**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](mailto:mbuckler@archindy.org)

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

email: [sjackson@archindy.org](mailto:sjackson@archindy.org)



# ARCHDIOCESE OF INDIANAPOLIS

The Church in Central and Southern Indiana

## Office of Accounting Services

1400 N. Meridian Street, Indianapolis, IN 46202-2367

P.O. Box 1410, Indianapolis, IN 46206-1410

317-236-1410 Fax: 317-236-7327

To: Pastors, Administrators, PLCs, and Business Managers.

From: Tracy Lockwood, CPA, Controller.

Regarding: Year-end Incorporation Processes

As the end of the fiscal year for the Archdiocese and each parish corporation is almost upon us I wanted to send a reminder of some of the year end incorporation duties that your parishes need to accomplish.

Annual Meeting: Each parish corporation needs to hold their annual meeting between July 1 and September 15, 2013. During the Annual Meeting the following should be accomplished:

- Complete the Annual Meeting Minutes form (Copy attached as Exhibit A);
- Complete the Conflicts of Interest forms for each officer and director (Copy attached as Exhibit B, retain for reference);
- Approve the June 30 Annual Financial Report.

Filing Requirements: Each parish corporation is required to send to the Office of Accounting Services (OAS) the following information by September 15, 2013:

- A completed Annual Meeting Minutes form\*;
- Annual Financial Report.

*\*Please note on the Annual Meeting Minutes form that the Conflict of Interest forms have been completed by each officer or director, but do not send a copy of the forms to the OSA.*

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 is very brief and is due November 15, 2012. 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>.

File 1099 Forms: The Internal Revenue Service requires organizations provide 1099-MISC to report payments of \$600 or more in a calendar year to unincorporated individuals not treated as employees or an entity for services performed. The forms must be postmarked by January 31. More information about filing requirements can be found on the IRS website at <http://www.irs.gov/pub/irs-pdf/i1099misc.pdf>.

Annual Report to Secretary of State: You may receive a mailing from the Secretary of State's office asking that the parish file its Business Entity Report. **Please do not file this report.** When the requested information is received by the OAS, our office will file the Business Entity Report on behalf of each parish. If however, you receive notice that the Business Entity Report is past due or that the Secretary of State intends to administratively dissolve the parish corporation for not filing a Business Entity Report, please send a copy to the OAS.

Should you have any question about the yearend incorporation processes, please contact OAS at [accountingservices@archindy.org](mailto:accountingservices@archindy.org) or 317-236-1410.

## Important HSA Reminders

*Please read if you are covered by the Archdiocesan Health Plan.*

### Health Savings Accounts (HSAs) provide:

- A tax-free way to set aside funds through payroll deduction for healthcare needs for you, your spouse, and dependent children, even if your spouse and children are on a different health plan
- Tax-free interest
- Carry-over of funds from year-to-year (no “use-it-or-lose-it” rule)

### If you are saving money in a Health Savings Account, please remember:

- In 2013, the annual savings limits are \$3,250 for single coverage and \$6,450 for family coverage.
  - If you are age 55 or older, you can contribute an additional \$1,000 in 2013.
  - Contributions from the Archdiocese to your account each month count toward the annual savings limit.
  - If you had coverage in January 2013, there was a one-time lump sum contribution from the Archdiocese of \$500 for single coverage and \$1,000 for family coverage. There are also monthly contributions from the Archdiocese of \$100 for single coverage and \$200 for family coverage.
  - You are responsible for making sure that your annual contributions are within the annual limits. Please remember that there may be tax penalties for over-contributing.
  - You can start saving, stop saving or change your savings amount at any time. Please complete the HSA Payroll Savings Form, which can be found at [www.archindyhr.org](http://www.archindyhr.org). Click on the **Forms You'll Need** box on the right side.
  - If you have any questions, please contact Human Resources at [hr@archindy.org](mailto:hr@archindy.org) or (317) 236-1594.
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