

ACCOUNTING SERVICES

Parish Incorporation Documents The parish incorporation documents were due Monday, June 7th. If you have not completed these, please do so as soon as possible so the incorporation process can continue. If you have any questions please email Ashley Keller at akeller@archindy.org.

2010-11 Budgets The 2010-2011 budgets are due to the Office of Accounting services by June 15, 2010. Please also submit the signed and completed Budget Approval Form found in Appendix B. If you have any questions or require assistance with budget preparation, please contact the Office of Accounting Services at our email accountingservices@archindy.org or call 1-800-382-9836 Ext 1410 or 317-236-1410.

Matrimonial Dispensation Fees Effective July 1, 2010, the Archdiocese will begin charging a processing fee for matrimonial dispensations processed at the Chancery. The fee schedule is as follows:

- \$10 Regular in state dispensation for a couple wishing to be married at a church within the state of Indiana
- \$25 Out of state requests for dispensation
- \$50 Out of country requests for dispensation

Charges will be billed monthly to the parish working with the petitioning couple. It is suggested that the parish incorporate the fee into the various fees the couple pays during the marriage preparation process.

Mobile Phone Reimbursement Policy To implement employee suggestions to reduce expenses and ensure good stewardship of resources and also to comply with IRS requirements regarding proper expense documentation the Archdiocese has issued a new policy on mobile phone reimbursement. The policy is effective beginning on July 1, 2010 and is applicable to all archdiocesan agencies. Parishes and schools are encouraged to adopt the policy or model a similar policy. The policy can be found on our website at <http://www.archindy.org/finance/parish/forms.html>. Please also see the information below on Verizon Wireless discounts available to all archdiocesan employees.

Mobile Phone Discounts Archdiocesan employees are eligible for a 15% discount on monthly bills for contracts with a monthly cost over \$34.99. More information on available plans can be found at: <http://www.verizonwireless.com/b2c/employee/emaildomainauthentication.jsp?lid=//global//business//employee+discounts>

Or contact:

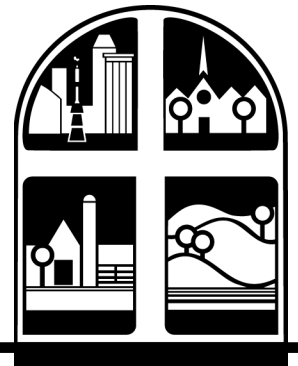
Alissa Zink

Alissa.Zink@VerizonWireless.com

Mobile Phone: (317) 517-6280

Office Phone: (317) 517-6280

A Verizon representative will also be coming to the Catholic Center on June 9th from 10:30 am-2:30 pm and on June 15th from 10 am-2pm. Email Ashley Keller at akeller@archindy.org to schedule an appointment.



ACCOUNTING SERVICES

Parish Annual Financial Report For the fiscal year ending June 30, 2010, 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 this month. If the contact has changed since the prior year, please email accountingservices@archindy.org to have the distribution list updated.

Electronic Giving The use of checks and cash is declining and giving way to electronic transactions. Parishes can capitalize on this by setting up a way for members of the parish to give electronically. This encourages steady offerings that do not vary with illness or travel, and has been proven to increase offerings. The choice can also be made to accept only from bank accounts, or to also accept credit cards. The service can be easily integrated with the parish website, and personal information is protected through the vendors who meet all standards for privacy protection. Though the Archdiocese currently does not endorse a particular vendor, we do encourage new and creative ways to boost giving. Below is a list of vendors that offer such programs. If you currently use a vendor other than what is listed, contact accountingservices@archindy.org, and let us know so we can include them in future listings.

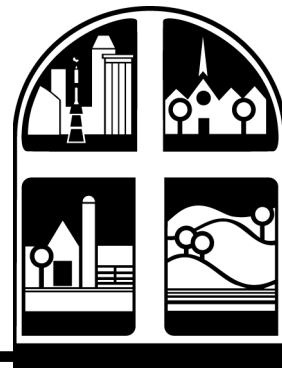
egive-usa	http://www.egive-usa.com/
EGS networking	https://www.egsnetwork.com/
e-tithes	http://www.e-tithes.com/
Etransfer	http://www.etransfer.com/
Faith Direct	http://www.faithdirect.net
Network for Good	http://www.networkforgood.org/
Our Sunday Visitor	http://www.osvoffertory.com/
Parish Pay	http://www.parishpay.com
SPS	http://www.smartpaymentsolutions.com/
Vanco	https://www.vancoservices.com/secure/vanco_login.htm

RISK MANAGEMENT

Summer Programs In the event the school has a request to run a summer program (Outside group, rentals, and Oreceptions) using the school or parish facility (i.e. summer camps, tutoring, etc.) then a certificate of insurance would be required listing the parish/school and the Archdiocese as additional insureds for these events.

Parish Contacts Needed In July we will roll out the parish self inspection insurance program which will be very exciting for the Archdiocese. In order to do this we will need a contact person with email access from each parish that will receive and respond to the inspection reports. Contact Mike Witka at mwitka@archindy.org with your information or any questions.

THE OAS MESSENGER



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HUMAN RESOURCES

Employee Auto-Saving The Archdiocese's practice of auto-enrolling all full time employees hired after July 1, 2008 in the 403b savings and employer match program has been very well received. The plan also auto-escalates the original savings percent of 2% by 1% each year until the employee saving percent reaches 6%. Due to the economy, we did not auto-escalate savings percentages last year. This year we will increase to 3%, the 403b savings percentage of eligible employees with a savings percentage of 2%. Employees will see the increase in their July 15, 2010 paycheck or the September 15, 2010 paycheck if they have a teacher contract. Human Resources will be mailing information to all those affected.

INTERNAL CONTROL TIP OF THE MONTH

Parish credit cards are not a preferred method of payment, however, credit cards are an approved option when making purchases at stores where items cannot be bought on account or purchased through personal credit cards and reimbursed. Whenever possible the vendor or store should invoice the parish or school for purchases to limit the use of credit cards. The following controls should be in place when using credit cards at the parish.

- 1) Parishes should only have one credit account and limit the number of card users. The pastor or administrator should be authorized on the account.
- 2) A policy should be established for procedures for credit card usage.
- 3) All receipts should be submitted with the check request for payment.
- 4) All credit card purchases should follow the Cash Disbursement policy included herein.
- 5) Upon termination of an employee, cards must be returned to the parish office and the user must be removed from the account.

Q & A

Q: When is an activity's income subject to unrelated business income tax? Where can more information about taxes for churches be found?

A: An activity is subject if:

- 1) the activity constitutes a trade or business,
- 2) the trade or business is regularly carried on, and
- 3) the trade or business is not substantially related to the organization's exempt purpose. (The fact that the organization uses the income to further its charitable or religious purposes does not make the activity substantially related to its exempt purposes.)

For more information about taxes for parishes:

A 'tax guide for Church and Religious Organizations' is located on the IRS website at <http://www.irs.gov/pub/irs-pdf/p1828.pdf>

Send us your questions! Each month one or two questions will be addressed based on inquiries of the parishes.
Please submit any questions you would like answered to accountingservices@archindy.org.