

ARCH SUPPORT

Issue 96

March, 2011

From the Desk of the Chancellor . . .

A common statement at the Chancery these days is, “It must be March!” Without the benefit of any scientific study, we seem to notice more tension and pressures each year during March than any other month.



Lent is here. I honestly don't mind giving up some sweets, and I like fish, but it is hard to resist all the Girl Scout Cookies everyone offers. While the prayers and scriptures of Lent are some of my favorite, it is certainly more fun to be joyful than penitential.

Actually, there are many reasons you, too, might feel this way. By the time March arrives, everyone is tired of the cold and snow and overcast days of winter. Regardless of what the groundhog did or did not see, it is time for the sun and warmth of spring, but we have to wait several more weeks. Winter began in the exciting days leading up to Christmas; but by now, it is just plain heavy and depressing to not see the sun and be able to shed our coats. We have been stuck inside far too long!

At work, this is budget season. Initial projections may be done; but now we have to cut and shape and decide what our financial plan will be for next year. Sometimes, there are difficult decisions to be made, but always; there is paperwork and planning which most folks simply do not enjoy.

March is the month that brings the beginning of staff changes. The annual process of assigning priests is in full swing this month. Open parishes are listed and priests tell the Archbishop which parish they believe is the best match for them. The renewal process for principal and teacher contracts is underway; and anyone considering a job change or retiring is actively planning their next steps. Even if you are not directly involved in this process, we are all impacted by what our colleagues are experiencing and what it might mean for us.

It's tax season. While April 15th is tax day, this is the month when the pressure is on to gather all of our records and sharpen our pencils. “By the way, has anyone seen the receipt I saved for that donation?”

Beyond this list, the Chancery seems to receive some of the craziest calls this time of year. During these weeks, there are a few more complaints than usual and our answers seem to satisfy fewer people. “Why is everyone in this mood?”

Ok—enough complaining—perhaps we need to start working on ourselves first.

If you, too, find March to be a tough month, try to be extra kind to yourself these days. Perhaps do something extra for someone as a surprise. Find time to get some fresh air and exercise on any day you can.

On St. Patrick's Day, wear green to welcome spring. Buy some Thin Mint Girl Scout Cookies and freeze them for a summer treat. Just for fun, sign your tax form with a colored pen.



Remember March madness is here, and be glad the Cards and Cats will both be dancing. Keep in mind spring break is just around the corner and the Derby Festival begins next month. Start thinking of bets as the

Derby horses are beginning their trials. Notice that the daffodils are peeking out of the ground. Why not plant some potatoes this month? But most of all, remember that Easter comes after Good Friday!



SPECIAL COLLECTIONS

Proceeds from Special Collections are due at the Chancery within 30 days after the collection. The following schedule shows the December and January collections. See the Financial Policies and Procedures Manual, pages 66 and 67 for further instructions. You can view the manual on our website at www.archlou.org.

| Collection | Month Taken Up | Due at Chancery | Required Amount |
|-----------------------------|------------------|-------------------|----------------------|
| Opportunities for Life | January 16, 2011 | February 15, 2011 | Second collection |
| Black and Indian Missions | March 13, 2011 | April 12, 2011 | Second collection |
| Catholic Relief Services | April 3, 2011 | May 3, 2011 | = 1/2 avg collection |
| Rice Bowl (Holy Thursday) | April 21, 2011 | May 21, 2011 | Second collection |
| Holy Land (Good Friday) | April 22, 2011 | May 22, 2011 | Second collection |
| Catholic Education (Easter) | April 24, 2011 | May 24, 2011 | = avg collection |



401k ELIGIBLE ENTRY PERIOD APRIL 1

A reminder to make sure employees that have met eligibility requirements and will be eligible to participate in the Plan effective 4/1/2011 are verified to ensure they are included in your April 15th retirement file transmission. Also eligible employees may elect to begin making employee contributions or may elect to increase or decrease their employee contribution at the beginning of a quarter. Please make sure your employees are aware of this information and offer them the benefit of taking advantage of this opportunity to plan for their future. If you have any questions, contact Phyliss Wilkins in the Personnel and Planning Office.

401k RETIREMENT PLAN HOW CAN I UPDATE MY BENEFICIARY?

Employees probably completed a beneficiary form when they originally enrolled in the plan. Beneficiary designations are now recorded and tracked via the plan web site, www.Retire.53.com. Please print the form from the Fifth Third website and make available to your employees. They can complete the form and either mail or fax. The Fifth Third and the information will be entered and available when they check their account on-line and also show on their quarterly statement. Please encourage employees to take advantage of this opportunity to update their retirement plan beneficiary information.



NEW HIRES, TRANSFERS AND TERMINATIONS

As the end of the school year draws near with many tasks to be completed, it is important to keep the Chancery Personnel Office informed on all new hires, transfers and terminations. Any teacher/staff leaving archdiocesan employment is no longer an employee effective the date of termination/end of contract. Archdiocesan benefits (medical, dental, Flex, short-term disability, long-term disability and life insurance) cease the last day of the month in which



termination occurs or contract ends. For terminating school-year employees, benefits end on June 30th regardless of salary payment arrangements. For new hires, benefits (same as listed above) begin on the first of the month after the date the employee begins working. A Notification of Employee Benefit Change Form on all terminating and transferring employees and a Benefit Enrollment Form for all new employees must be sent to Candy Wittenauer at the Chancery Personnel Office.

RESTORING TRUST



A reminder that all employees and volunteers who have regular contact with youth are required to have a background check completed and on file **prior** to serving or working in any parish or school. In addition, these same persons MUST attend a Safe Environment Workshop. Workshop dates are posted on the Archdiocese of Louisville web page and additional workshops may be scheduled by contacting the Family Counseling Office: 636-1044.

PICNIC SEASON IS JUST AROUND THE CORNER!

The Alcohol Awareness Training Session, sponsored by the Archdiocese of Louisville and the Alcohol Beverage Control Commission will be held on Wednesday, April 13th at Holy Family Church, 3926 Poplar Level Road in Saffin Center. The Session will begin at 7:00 p.m. and anyone who has not previously attended one of these sessions and wishes to serve alcohol at parish events is encouraged to attend. Parishes are asked to contact the Chancery with the number of those parishioners, employees, and volunteers who wish to attend so we can prepare adequately.



DEPRECIATION

Recently, the Chancery Finance Office has expressed the importance of depreciating assets and has included it on our checklist to evaluate parish financial statements. If you have not been depreciating assets in the past, you should start doing this going forward on newly acquired assets.

Depreciation is a non-cash expense which records the wear and tear of a fixed asset over its useful life. Depreciation is recorded to give an accurate reflection of fixed assets on the parish balance sheet. The fixed asset account(s) along with the accumulated depreciation account(s) should depict an up-to-date value of the assets.

What is a fixed asset versus a maintenance expense? Examples of fixed assets include major building improvements, such as new roof. An example of maintenance expenses would be a minor repair to the existing roof. Items such as new HVAC Systems are capital assets and should be recorded as such and added to your depreciation schedules.

From the Financial Policies and Procedures Manual:

Parish or school property should be recorded on the balance sheet as follows:

Land: Land should be recorded at cost. If the cost is not available or if the land was donated, it should be initially recorded at fair market value per the most recent insurance appraisal.

Land Improvements: If parish or school is following generally accepted accounting principles (GAAP), long-term land improvements such as sidewalks, roadways or major landscaping projects should be recorded as a fixed asset. The item(s) should be added to a depreciation schedule.

Buildings: Buildings currently owned by the parish or school should be recorded at cost. If the cost is not available, use the most recent insured value. The cost of new buildings, construction of buildings or substantial improvements to buildings should be recorded as a fixed asset. The item(s) should be added to a depreciation schedule.

Equipment & Furniture: Equipment and furniture currently owned by the parish or school should be recorded at cost. If the cost is not available, use the insured value. The purchase of any new equipment or furniture over \$1,000 should be recorded as a fixed asset. The item(s) should be added to a depreciation schedule.

Computing and recording depreciation:

If a parish or school has office staff with accounting expertise, they should be computing and recording depreciation monthly using the straight-line method. Category of useful lives to be used are:

- Land No depreciation
- Land improvements 15 years
- Buildings and building improvements 40 years
- Furniture, furnishings and equipment 7 years
- Computers, printers, servers, etc. 3 years
- Computer software 3 years
- Autos 5 years

The monthly entry is as follows:

- Debit the appropriate department depreciation expense. (Account number range is 3615-3668).
- Credit the accumulated depreciation category on the balance sheet, i.e., Accumulated Depreciation - Furniture and Equipment. (Account number range is 0515-0568). Please refer to the Chart of Accounts listing online.

Detail records of asset values and accumulated depreciation are to be maintained that agree to the general ledger accounts. Call the Finance Office at the Chancery should you have questions.

Parish Depreciation and Transfers Workshop — May 2011

We are planning to conduct a Depreciation and Transfers Workshop for parish business managers and bookkeepers in early May. More details are coming soon detailing the date, time and location. Hope to see you there.

FOOD SERVICE NEWS

Mark Your Calendar

- March National Nutrition Month
- Music in Our Schools Month
- American Red Cross Month
- March 9 Ash Wednesday—Lent Begins
- March 13 Daylight Savings Time Begins
- March 17 St. Patrick’s Day
- March 20 Spring Is Here
- April Child Abuse Prevention Month
- National Humor Month
- National Poetry Month
- April 1 April Fool’s Day
- April 7 World Health Day
- April 17 Palm Sunday
- April 22 Good Friday
- April 24 Easter

2010/2011 Tentative Cafeteria Manager Meeting Schedule

- May 17 Tuesday, Chancery, 2:30 pm
- May 18 Wednesday, Rural, Bethlehem High, 2:30 pm
- July 26 Tuesday, Chancery, 1:00 pm
- July 27 Wednesday, Rural, St. Joseph Bardstown, 10:30 am
(Manager Meeting Dates Subject to Change)

RETIRING: Let’s all say goodbye and good luck to Dolly Krebs at St. Edward. Dolly has served her school for 32 years. Also leaving us this year is JoAnn Schweitzer at St. Aloysius in Pewee Valley. JoAnn has been at St. Aloysius for 9 years. We thank you both for your years of service and wish you both good luck.

WELCOME!! Sue Fuller has left St. Mary Academy for another career opportunity so we welcome Denise Weissner as the new cafeteria manager at St. Mary Academy.



Dates to Remember . . .

- April 23 Cafeteria Budgets due to Central Office
- June 20-June 22 KSNA 55th Annual State Conference, Northern KY
Registration forms due to Central Office no later than March 31st.
There is now a tentative overview of the State Conference on the KSNA website. You may go online to the KSNA website and reserve your room for the conference.
- July 10-July 13 SNA Annual National Conference, Nashville, TN
Requests to attend the SNA ANC are due in the Central Office by April 15th. Education sessions are now listed on the SNA website. Please visit the SNA website under the Hotel and Travel link. Click on General/Attendee Reservations. There is important information and dates concerning fees and cancellations.

**National School Lunch Program
ADP Honor Roll**

| | | | |
|---------------|-----|--------------------|-----|
| St. Augustine | 94% | St. Athanassius | 78% |
| St. Catherine | 90% | St. Gregory | 77% |
| Holy Family | 89% | St. Paul | 76% |
| St. Dominic | 87% | St. Stephen Martyr | 76% |
| St. Edward | 84% | St. Gabriel | 75% |
| St. Nicholas | 82% | St. James E-town | 74% |
| Notre Dame | 80% | Holy Spirit | 73% |
| St. Andrew | 79% | St. Leonard | 73% |
| St. Joseph | 79% | | |

EXCESS INVENTORY

- Cheryl at St. Bernard has 2 cases of mozzarella cheese, 502-239-5178
- Mickey at St. Gregory has 10 cases sliced cheese, 4 cases mozzarella cheese, 5 cases shredded cheddar, 10 cases of peaches and 36 cans of tomato paste, 502-348-2997
- JoAnn at St. Aloysius in Pewee Valley has 6 cases of peanut butter, 502-241-8452
- Denise at St. Mary Academy has 5 cases of peas, 9 cases of tomato paste and 5 cases of diced tomatoes, 502-315-2554
- Becky at DeSales has 30 cases of mixed fruit, 502-368-6519
- Mary at John Paul has 7 cases of peanut butter, 20 cases of peaches and 15 cases of mixed fruit, 502-451-8279
- Janie at Notre Dame has 2 cases of carrots and 3 cases of peanut butter, 502-448-7556
- Gwen at St. Nicholas has 6 cases of peanut butter, 10 cases of cheese and 8 cases of tomato paste, 502-368-8506
- Dana at St. Michael has 4 cases of mozzarella cheese, 6 cases tomato paste, 4 cases diced tomatoes and 7 cases of peanut butter, 502-809-1303
- Pam at Holy Family has 16 cases of mixed fruit, 502-458-4531
- Donna at St. Stephen Martyr has 4 cases salsa, 2 cases tomato paste, 10 cases mixed fruit and 10 cases of peaches, 502-635-6895
- Patricia at Ascension has 10 cases of mixed fruit and 10 cases of peaches, 502-451-0334
- Denise at St. Paul has 6 cases mixed fruit, 6 cases diced peaches, 4 cases pears, 4 cases peanut butter and 8 cases cheese, 502-935-5511




If you would like any of these items please contact the manager.



**ARCH SUPPORT
ON THE WEB!**

To read this newsletter online or print additional copies:

Go to the archdiocesan web site
www.archlou.org

-  Click on the “The Archdiocese”
-  Click on “Publications”
-  Click on **ARCH SUPPORT**

April Arch Support Meetings

Wednesday, April 6, 2011

10:00 am

Chancery—Room 3

Thursday, April 7, 2011

10:00 am

St. Joseph Parish Office—Bardstown

High School Finance Directors Roundtable

Wednesday, June 15, 2011

11:30 am

Hosted by: Linda Harris – Assumption High School

RSVP and agenda items to: Linda.harris@ahsrockets.org

**Parish and Regional School
Business Managers Roundtable**

Monday, June 20, 2011

11:30 am

Hosted by: Theresa Garrett – Ascension

RSVP and agenda items to: tgarrett@ascension-parish.com