

# BOOKKEEPER'S RESPONSIBILITIES



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# GOALS OF THIS CLASS

This presentation is intended to be a guide for bookkeepers and administrators on various bookkeeping and payroll issues that you do not have to deal with on an everyday basis, but that are an important part of your bookkeeping function.

We will cover the following subjects:

- The importance of Timecards
- RCT-6 Filing when and who must file it
- Priest Income, 1099 or W-2? Compensation and Benefits
- Are Expense reimbursements taxable?
- Tax exemption Certificates
- 403b – Who can participate? What is my role?
- Pension Plan yearly Data request: Are you doing it right?
- Our Insurance Program, how does it work?
- How to keep our entities' money safe? Bank tools and reports



# TIME CARDS



Archdiocese of Miami

Bi-Weekly Time Record

9401 Biscayne Boulevard  
Miami Shores, FL 33028  
305-757-6241

Week ending: #REF!  
Pay Date: #REF!

Name: \_\_\_\_\_ Department: \_\_\_\_\_  
Supervisor: \_\_\_\_\_ GI Acct. # \_\_\_\_\_

Day	Date	Sick/Vacation	Sick / Vac. Hours taken	In	Out	In	Out	Regular Hrs.	
Sunday	1/1/2012								
Monday	1/2/2012	Holiday	8.00					8	
Tuesday	1/3/2012	Sick	2.00	10:30:00 AM	12:00:00 PM	12:30:00 PM	5:00:00 PM	8	
Wednesday	1/4/2012			8:30:00 AM	12:00:00 PM	12:30:00 PM	5:00:00 PM	8	
Thursday	1/5/2012			8:30:00 AM	12:00:00 PM	12:30:00 PM	5:00:00 PM	8	
Friday	1/6/2012			8:30:00 AM	12:00:00 PM	12:30:00 PM	5:00:00 PM	8	
Saturday	1/7/2012								
Comments: _____								Total Hrs.	40.00
_____								Hourly Rate	\$10.00
_____								Regular pay	\$400.00
_____								Overtime	
_____								Total Pay	\$400.00

Employee signature \_\_\_\_\_ Date \_\_\_\_\_

Supervisor signature \_\_\_\_\_ Date \_\_\_\_\_



# TIMECARDS

## KEY THINGS THAT A TIMECARD MUST HAVE:

- Dates
- Employee's name
- Times in /out
- Employee signature
- Manager Signature

## MUST KNOW THINGS ABOUT TIMECARDS:

- All overtime must be approved ahead of time
- If an employee works and reports having worked overtime it must be paid whether or not it was previously approved.
- The responsibility of how many hours an employee works is ultimately the manager's.



# RCT-6 FILING

## REEMPLOYMENT COMPENSATION TAX

Information you may need to know:

- Although the Archdiocese of Miami and its entities do not need to pay quarterly tax, we do need to file the RCT-6 report.
- All employees in the payroll need to be entered.
- **Priests should not be entered.**
- Tax rate is .000
- “Signature” is your Signature, the person filing.
- After filing you’ll receive a page with a confirmation number. Print this page and e-mail it or fax it to Jennifer James @ James Chartered Inc.



# RCT-6 FILING

## UNEMPLOYMENT VS. UCT-6

### WHO PAYS FOR WHAT?

- All late fees and penalties related to the late filing or not filing of the RCT-6 reports are the responsibility of the entity.
- All reemployment claims are paid by the pastoral center of the Archdiocese of Miami as they are part of your yearly Property and liability insurance.



# RCT- 6 AND REEMPLOYMENT

## HAVE A QUESTION, WHO TO CALL?

Jennifer James

James Chartered, Inc.

863-680-1372 Fax

863-686-5993 Phone line

[jmjames@tampabay.rr.com](mailto:jmjames@tampabay.rr.com)

## WHERE DO I GO TO FILE MY RCT-6 REPORT?

<http://dor.myflorida.com>

**\*\*See Appendix A: How to file the UCT-6 for your entity**



# PRIEST INCOME

## W-2 OR 1099?

- All paid income issued to an priest assigned to your entity is to be reported on a w-2.
- All priests have to fill out a w-4 in order to be added to payroll
- Expense reimbursement can be processed though accounts payable and is not reported as income in the w-2 as long as receipts and documentation is provided to support the expense.
- Visiting priests have to fill out a w-9 and must be issued a 1099 at the end of the year.







# ARE EXPENSE REIMBURSEMENTS TAXABLE?

## NO – EXPENSE REIMBURSEMENTS ARE NOT TAXABLE.

- Is mileage reimbursement taxable? – No
- Is a food expense reimbursement taxable? - No
- Is office expenses reimbursements taxable? – No

The key point here is that all these are reimbursements, so invoice and/or documentation has to be presented to support such expenses. If there is no receipt and/or documentation it is to be reported as income.

- Receipts  Reimbursement
- No Receipt  Income

# TAX EXEMPTION CERTIFICATES

- What you need to know:
  - The Pastoral center process the application of all tax exemption certificate for all Archdiocese of Miami Schools and Parishes.
  - The State office sends all correspondence directly to the address of the entity.
  - Application for renewal can be submitted to the state 3 month before it expires.
  - The application gets sent to the entity directly.
  - The Finance office can provide you with a copy of the application ([mato@theadom.org](mailto:mato@theadom.org))
  - You only have to submit to the pastoral center is a copy of the old certificate and a signed application.
  - Parishes have to apply for Religious Physical Place of Worship
  - Schools Apply for School college or University



# Application for Consumer's Certificate of Exemption

DR-5  
R. 11/03

Sales and Use Tax [pursuant to ss. 212.08(6), (7), and 213.12(2), Florida Statutes]  
**\* NO FEE REQUIRED \***



**CHECK ONE:**

New     Renewal  
Certificate No. \_\_\_\_\_

MAIL TO:  
CENTRAL REGISTRATION/EXEMPTIONS  
FLORIDA DEPARTMENT OF REVENUE  
PO BOX 8480  
TALLAHASSEE FL 32314-8480

**Exemption category for which you are applying (check only one):**

- |   |   |  |
|---|---|--|
| <input type="checkbox"/> 501 (c)(3) Organization                        | <input type="checkbox"/> Library Cooperative                      | <input type="checkbox"/> Religious - physical place of worship |
| <input type="checkbox"/> Community Cemetery                             | <input type="checkbox"/> Nonprofit Cooperative Hospital Laundry   | <input type="checkbox"/> Religious - governing/administrative  |
| <input type="checkbox"/> Credit Union                                   | <input type="checkbox"/> Nonprofit Water System                   | <input type="checkbox"/> Religious - transportation provider   |
| <input type="checkbox"/> Fair Association                               | <input type="checkbox"/> Organization Benefiting Minors           | <input type="checkbox"/> School, College or University         |
| <input type="checkbox"/> Florida Fire and Emergency Services Foundation | <input type="checkbox"/> Parent-Teacher Organization/ Association | <input type="checkbox"/> Veterans' Organization                |
| <input type="checkbox"/> Florida Retired Educators Association          | <input type="checkbox"/> Political Subdivision                    | <input type="checkbox"/> Volunteer Fire Department             |

<b>Office Use Only</b>	
BP	_____
CO	_____
RS	_____ N _____ R _____
PM Date	_____
Date Rec'd	_____

Organization Name			
Street Address		Business Phone (      )	
City/State/ZIP		County, if located in Florida	
Federal Employer Identification Number (FEIN)	Is Organization Incorporated? Yes <input type="checkbox"/> No <input type="checkbox"/>	Date of Incorporation	Does organization hold IRS exempt status? Yes <input type="checkbox"/> No <input type="checkbox"/>
Mailing Address (if different than above)		Alternate Phone (      )	
City/State/ZIP		County, if located in Florida	
Does the organization receive income from the sale or lease of tangible personal property, the lease of real property or the sale of taxable services? Yes <input type="checkbox"/> No <input type="checkbox"/>			
If yes, provide the organization's sales and use tax certificate of registration number: _____			

**ALL DOCUMENTS SUBMITTED WILL BE RETAINED AS PART OF THIS APPLICATION.**

### CERTIFICATION

I hereby attest that I am authorized to sign on behalf of the applicant organization described above. I further attest that, if granted, the *Consumer's Certificate of Exemption* will only be used in the manner authorized for this organization under ss. 212.08(6), (7), or 213.12(2), Florida Statutes.

I declare that I have read the information provided on this application, including the attached documentation, and that the facts stated herein are true.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Date

05/16/11



## Consumer's Certificate of Exemption

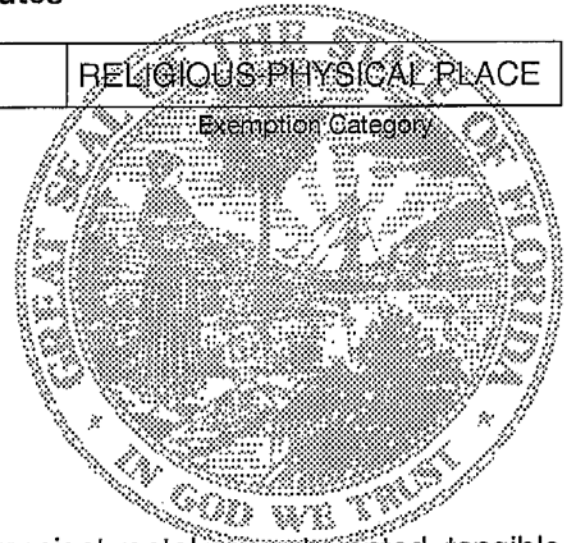
DR-14  
R. 04/11

Issued Pursuant to Chapter 212, Florida Statutes

85-8012672903C-1	05/31/2011	05/31/2016	RELIGIOUS PHYSICAL PLACE
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

ARCHDIOCESE OF MIAMI PASTORAL CENTER  
9401 BISCAYNE BLVD  
MIAMI FL 33138-2970



is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



# 403 (B)

## WHO CAN PARTICIPATE AND WHAT IS MY ROLE?

- All employees must be offered the option to participate in the Mass Mutual 403(b) plan.
- Mass Mutual is the **ONLY** 403(b) plan that the Archdiocese of Miami participates in, so no payroll withholdings can be done for no other plan provider.
- We must have in file a signed copy of all enrollment forms whether the employee chooses to participate or declines participation.
- All forms must be signed by the participant and bookkeeper/administrator
- All forms must include date of hire
- You as the bookkeeper have the responsibility of informing the 403(b) plan of any status changes of an employee . (new hire or terminations)

# RETIREMENT BENEFITS BY EMPLOYEE CLASSIFICATION

Classifications	Plan	Description
<b>Laity</b>	-Cash Balance	-Invoice will come monthly from Gabriel Roeder and Smith
	-403b	-If employee elects to participate, employee deduction and employer match will be issued through the payroll process
<b>Incardinated Priests</b>	-Pension	-Invoice will come monthly from Gabriel Roeder and Smith
	-403b	-If priest elects to participate, employee deduction and employer match will be issued through the payroll process
<b>Extern Priests</b>	-403b	- you will need to send a check monthly to Mass Mutual for the amount of \$291.67 (Yearly employer contribution of \$3,500)
		-If priest elects to participate, employee deduction and employer match will be issued through the payroll process
<b>Religious Priests</b>	-Order Plan	- you will need to send a check monthly to the priest's order for the amount of \$337.50 (Yearly employer contribution of \$4,050)
<b>Religious Brothers and Sisters</b>	-Hired before 1985	-Invoice will come monthly from Gabriel Roeder and Smith
	-Hired after 1985	- you will need to send a check monthly to the religious order for the amount of \$337.50 (Yearly employer contribution of \$4,050)



RETIREMENT BENEFITS FOR ELIGIBLE PRIESTS  
ASSIGNED FOR MINISTRY IN THE ARCHDIOCESE OF MIAMI

Rev Rolando Castillo is assigned to Pastoral Center effective 1/1/2013. Retirement benefits to be paid by parish or entity where assigned are as outlined below.



Rev Rolando Castillo is an **incardinated priest** assigned full time. The Pension Plan administrators, GRS will include Father in the calculation of the GRS monthly billing. Father is eligible to participate in the 403(b) plan. If he elects to defer salary into the 403(b), he is eligible for the standard match (annual match of 50% of the first 6% of salary that is contributed by the priest (salary = \$26,400 for pastor; \$25,800 for parochial vicar).



Father \_\_\_\_\_ is an **extern priest** assigned full time. The parish is responsible to pay a contribution of \$3,500 per year (*\$291.67 per month*) to Father's 403(b) account. Father is eligible to participate in the 403(b) plan. If he elects to defer salary, he is eligible for the standard match (annual match of 50% of the first 6% of salary that is contributed by the priest (salary = \$26,400 for pastor; \$25,800 for parochial vicar). Father is eligible for benefits until \_\_\_\_\_ .



Father \_\_\_\_\_ is a **member of a religious Order** assigned full time. The parish is responsible to pay a contribution of \$4,050 per year (*\$337.50 per month*) to Father's **religious Order**. Father is eligible for benefits until . Father should be asked to provide mailing information for the retirement benefits to be sent to his religious Order. *Father is not eligible to participate in the 403(b) Plan.*

# PAYMENTS TO BE DONE:

- Write monthly check to Gabriel Roeder and Smith for:
  - Laity Cash balance contribution
  - Incardinated Priests pension contribution
  - Religious Brothers and Sisters hired before 1985 pension contribution.
- Write check to 403b for:
  - Laity withholding and employer match on each payroll
  - Incardinated Priests withholding and employer match
  - Extern Priests withholding and employer match
  - Extern priests monthly contribution of \$291.67
- Write monthly check to Religious orders for:
  - Religious Priests \$337.50 monthly contribution to the Order
  - Religious Brothers and Sisters \$337.50 monthly contribution to the order for those hired AFTER 1985



# THINGS TO REMEMBER FOR REGULAR 403(B) PROCESSING

- Employer match = 50% of the first 6% contributed by the employee.
- All contributions have to be a whole percentage.
- The Logos expense account for the 403b employer match is: 5154-0000-100
- Any % changes on an employee contribution you have to review and recalculate the employee match in the same pay period the change is made



# PENSION

## YEARLY DATA REQUEST FORM

### WHAT YOU MUST KNOW:

- Data request forms are mandatory and they have to be submitted by the deadline stipulated by the pension plan.
- If box 1 of the employees w-2 form does not include their full remuneration, you have to include all pre-tax deductions into the other compensation column.
- Other compensation could be items such as:
  - 403(b) pretax contributions
  - Health plan pre-tax contributions



# PENSION PLAN

## YEARLY DATA REQUEST

W2 ✓  
W3 ✓ KT

FEBRUARY 1, 2012 DATA REQUEST FOR

ARCHDIOC. OF MIAMI - PIN

ARCHDIOCESE OF MIAMI/DIOCESE OF VENICE PENSION PLAN

ATTN: MARGIE PONTILLO

4008

Page: 1

9401 BISCAYNE BLVD.

SG21

MIAMI SHORES, FL 33138

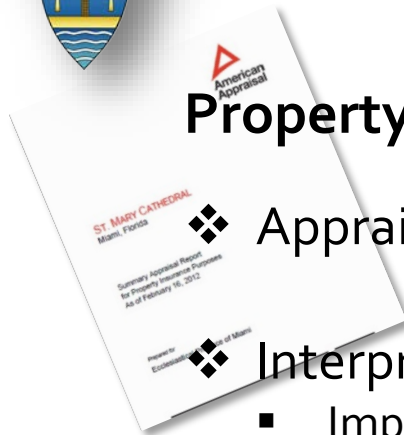
SOC. SEC. #	NAME	SEX	DATE OF		CLASS	2011 W2 GROSS EARNINGS	7/1/2011 TO	OTHER	ROOM/
			BIRTH*	HIRE*		NOT INCLUDING ANY	06/30/2012	DATE OF	COMPENSATION
						INCOME REPORTED IN	TOTAL HOURS	SEE NOTE	PROVI-
						NEXT COLUMN	WORKED**	/TRANSFER	DED**
								BELOW**	
XXX-XX-5748	ADU, REV. MARTIN K.	M	8/29/1947	6/16/1993	P	N/A	yes	N/A	N/A

# ADOM INSURANCE PROGRAM



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## Property and Liability Insurance



- ❖ Appraisal process and its importance
- ❖ Interpreting the Property Insurance Invoice
  - Importance of Accurate Statistical Reporting
- ❖ Understanding Loss Control Reports
- ❖ Reporting Claims
- ❖ Deductibles



# ADOM INSURANCE PROGRAM



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## Property and Liability Insurance

MEMBER 05-04267 ST. MARY CATHEDRAL  
 PROPERTY 001 ST. MARY CATHEDRAL  
 BUILDING: 001 CHURCH

7527 NW 2ND AVENUE  
 MIAMI, FL 33150



### Valuation Summary

Date of Inspection: 02/16/2012

**BUILDING COST OF REPRODUCTION NEW** \$15,447,000 (\$ 689.69 per SF)  
**CONTENTS COST OF REPRODUCTION NEW** \$960,000 (\$ 42.86 per SF)

### Construction Components

System ID: 69

ISO Class: 4 - MASONRY NON-COMBUSTIBLE (100 %)  
 Exterior Wall Type: STUCCO ON MASONRY (100 %)  
 Heating: FORCED WARM AIR (100 %)  
 Cooling: FORCED COOL AIR (100 %)  
 Root Material: SINGLE PLY MEMBRANE (20 %), TILE, CLAY (80 %)  
 Root Pitch: FLAT (20 %), MEDIUM (8:12 TO 12:12 PITCH) (80 %)  
 Elevators: Passenger: 0 Freight: 0

### Description

Year Built: 1957  
 Number of Stories: 1  
 Average Story Height: 44 FEET  
 Square Footage: Super Structure: 16,931  
 Sub Structure: 5,466  
 Total: 22,397

### Construction Square Feet

MASONRY NON-COMBUSTIBLE 100 % 22,397

### Protection

Manual Fire Alarm: N  
 Automatic Fire Alarm: N  
 Sprinklers: N  
 Entry Alarm: Y

### Church Furnishings

CRN: 3,825,090

ALTAR & RAIL; BELLS; CARILLON; FONT; ORGAN (PIPE); PEWS; PULPIT;  
 RERECOS; STATIONS; STATUES; TABERNACLE; STAINED GLASS; WALL  
 CROSS; CONFESSIONAL; STEEPLES OR SPIRES,  
 Stained Glass Over \$500,000: Yes  
 Pipe Organ Over \$500,000: Yes

### Exposure

Latitude: N 25-50-37.8  
 Longitude: W 080-12-01.5

### Additional Information

Hurricane Protection: N  
 Root Year: 1965  
 Building Code Update Year: NA

### Miscellaneous Additional Features

BALCONY; CUPOLA; FOUNTAIN; MOSAIC; BISHOP'S CHAIR

# STEWARDSHIP RESOURCES



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## Property and Liability Insurance

MEMBER 05-04267 ST. MARY CATHEDRAL

*Detail Insurable Land Improvements Report*

PROPERTY	ID	QTY	DESCRIPTION	LAND IMPROVEMENTS CRN
PROPERTY	001		ST. MARY CATHEDRAL	
001	316	1	STATUES	7,000
001	317	1	OUTDOOR LIGHTING	9,000
001	318	1	FENCING	45,000
001	319	1	FOUNTAIN	35,000
001	624	1	SIGNAGE	2,000
<b>GRAND TOTAL:</b>				<b>98,000</b>

# ADOM INSURANCE PROGRAM



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## Property and Liability Insurance

### CONCLUSION

Our opinion, as of February 16, 2012, of the cost of reproduction new is:

Description	Buildings Cost of Reproduction New (\$)	Contents Cost of Reproduction New (\$)	Land Improvements Cost of Reproduction New (\$)
Assets subject to current inspection and appraisal process	25,957,000	1,774,000	310,000
Total	25,957,000	1,774,000	310,000

The terms of our engagement are subject to the attached assumptions and limiting conditions. We have made no investigation of and assume no responsibility for title to or liabilities against the property appraised. To meet appraisal standards, a new inspection should be conducted once every seven years.

# ADOM INSURANCE PROGRAM



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## Property and Liability Insurance

<i>Property</i>	<i>Value</i>	<i>Amount</i>
Car Canopy	\$6,000	\$50.40
Cathedral	\$16,407,000	\$137,818.80
Convent	\$937,000	\$7,870.80
Elementary School Bldg #1	\$3,051,000	\$25,628.40
Elementary School Bldg #2	\$3,428,000	\$28,795.20
Land Improvements - Church	\$98,000	\$823.20
Land Improvements - Parking Lot	\$25,000	\$210.00
Land Improvements - School	\$187,000	\$1,570.80
Multipurpose Hall	\$1,228,000	\$10,315.20
Parking Lot Stand	\$2,000	\$16.80
Pavilion	\$128,000	\$1,075.20
Rectory	\$2,494,000	\$20,949.60
Storage Bldg	\$50,000	\$420.00
	<hr/>	<hr/>
	\$28,041,000	\$235,544.40
 <i>Equipment</i>	 <i>Description</i>	 <i>Amount</i>
Auto/Truck	1999 FORD 1FAPP13P4XW292415	\$1,260.00
Auto/Truck	2011 ANDS 4YNBN1014BC065386	\$1,260.00
	<hr/>	<hr/>
		\$2,520.00
 <i>Other Insurance</i>	 <i>Description</i>	 <i>Amount</i>
General Liability - Employee	9 at \$415.00 each	\$3,735.00
General Liability - Souls	1,196 at \$4.00 each	\$4,784.00
Unemployment	8 at \$210.00 each	\$1,680.00
Workers Compensation	8 at \$670.00 each	\$5,360.00
	<hr/>	<hr/>
		\$15,559.00
 <i>Amount Due</i>		<hr/>
		\$253,623.40



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## Property and Liability Insurance



Arthur J. Gallagher  
Risk Management Services  
2255 Glades Road, Suite 400E | Boca Raton, FL 33431



**Archbishop Curley Notre Dame  
High School**

**Loss Control Report**

May 2013

Presented By:

Julio E. Quiñones  
Sr. Risk Control Consultant

For additional Loss Control Information visit:  
[www.gallagherpost.com](http://www.gallagherpost.com)



# ADOM INSURANCE PROGRAM



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## Property and Liability Insurance



### Old Recommendations

#### Kitchen

11-06-AM-027 - The Ice machine was found building up slime. Since ice is now considered a food safety concern by many health departments, cleaning and sanitation of ice machines are critical.

Ice Machines that are not cleaned regularly and thoroughly can cause the spread of nasty germs like *Salmonella*, *Listeria*, *E. coli*, *Shigella*, and the Norwalk virus.

Clean and schedule periodic sanitizing and clean up of the ice machine.



### New Recommendations

#### Main Building Sidewalks

13-05-AM-034 - Tree roots are lifting the sidewalk. School Buses are parking over the sidewalk, cracking it, and making the walking surface uneven. Exterior walking areas should be maintained so as to provide safe walking conditions.

Restrict School Bus drivers from parking over the sidewalk and repair the affected surfaces to maintain and to prevent trip and or fall hazards.



# ADOM INSURANCE PROGRAM



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## Property and Liability Insurance

### Important Names & Addresses

#### How to Report a Claim

Report all accidents, injuries, and property losses immediately to:

Gallagher Bassett by calling (877) 376-2561

You will need your client ID which is: 060001

**Gallagher Bassett Services**

**Call all New Claims to**

**1-877-376-2561**

Inquires to an already filed claim should be as follows

- Worker Compensation (800) 473-9009
- Liability and others (877) 759-4344

# ADOM INSURANCE PROGRAM



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Property and Liability Insurance

**Deductible**



**\$5,000 for you**

**But.....**

**\$250,000/\$1,000,000 for the ADOM**



# BANK ACCOUNT SAFETY

- Here are some tips on how to protect your entities money?
  - Don't give your account number and bank routing information to anyone you don't know
  - Reconcile your monthly statement in a timely fashion.
  - Use Positive Pay
  - Set an online account, in which you can see your transactions on a daily basis.
  - Set e-mail and text alerts for different types of transactions.
  - Sit with your bank rep to discuss options available on how to make your accounts more secure.
  - **DON'T SHARE PASSWORDS**

This presentation will be posted at [www.theadom.info](http://www.theadom.info) in the



Folder: Human Resources / Training and Presentations

# e-library

 [www.theadom.info](http://www.theadom.info)

- If you have not already seen the new site, you may wish to check out the now developing Archdiocesan extranet site, *e-library*.
- 
- <http://www.theadom.info/> **User ID and password** included in attached pdf document.
- 
- The site will serve as depository of the forms, policies, and other documents we need to make available to the parishes and schools as well as CHS, STU, CC or any other entities of the Archdiocese. Just now developing but enough here to give you an idea how it operates. Several folks will be responsible for posting and maintaining current documents. I am hopeful this will reduce duplication, use of home-made forms (wishful thinking?), out of date forms, etc. and make readily available policies and manuals that are useful for the parishes. It will take a while to get folks to use the e-library but at least this will get us started. Some of the handouts at the employee conference on Aug 8 will be distributed via the web and it will be shown to the new pastors on the 22<sup>nd</sup> at the workshop and then formally rolled out to all after that.



# FREQUENTLY-ASKED-QUESTIONS

# QUESTIONS?