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Hope...Rebirth...Spring.....

MINIMUM WAGE REMINDER

As a reminder, minimum wages in the State of Ohio was increased to \$10.70 per hour on January 1, 2025. Please review all hourly employees on your payroll to ensure no one is being paid less than \$10.70 per hour.

FESTIVAL PLANNING

During this time of year, many parishes and schools are in the process of planning fund raising activities for the year. Many parishes plan summer festivals, and during the planning of such an event, there are many items that need to be considered:

- * No individual may ever be left alone with cash at any time for any reason. When cash is present, it must be in the custody of at least two individuals. When cash is not being counted or transported, it must be locked in a safe or other secured fire-proof container. Locked file drawers, desk drawers, or file cabinets that are not fire-rated are not suitable storage locations.
- * The proper permits and associated insurance must be in place. If there will be alcohol sales, you must get a liquor permit from the State of Ohio AND purchase the appropriate insurance through the Property/Casualty Insurance Office. Send an email request to InsuranceRequest@dioceseofcleveland.org for more information.
- * If a raffle or other gambling will take place, ensure that you follow all reporting requirements and regulations. These regulations are outlined in a memorandum issued by the Diocesan Legal Office and can be found in the resources section of the Business Manager SharePoint site. Playing regular Bingo or selling instant bingo pull tabs require a license from the State of Ohio. Bingo for amusement is allowed, but there are strict rules that must be followed as outlined in section 2915.12 of the Ohio Revised Code. The ORC document is in SharePoint under resources.
- * All contracts for festival related purchases must be reviewed by the Diocesan Legal Office before signing. Volunteers are NOT permitted to sign ANY agreement. Only the Bishop, Pastor, Administrator, Presbyteral Moderator, or Parish Life Coordinator (PLC) may bind the parish.
- * Certain amusement items are prohibited. You must contact the Legal Office or the Property/Casualty Insurance Office to review the items included in amusement contracts before signing them. Rebounding devices or items that could cause a participant to have their feet leave the ground are prohibited, as are certain models of bounce houses and inflatables.
- * It is strongly encouraged to have appropriate security in place inside and outside the festival. An appropriate step in the planning of a festival would be to arrange a meeting with the local police official and discuss security needs and concerns.



TEMPORAL GOODS

This is a reminder that all contracts, agreements, and/or leases for the following: projects, major purchases and/or services that exceed \$25,000 or all contracts of a liturgical nature (regardless of amount), MUST receive permission from the Temporal Goods Committee. The pastor, PLC or presbyteral moderator must send a written request seeking approval BEFORE planning or executing a project. Requests (email or letter) can be sent to: Bishop Malesic in c/o Fr. Don Oleksiak.

BUDGETING

It's that time of the year...

...time to begin preparation of the annual parish budget for the 2025-2026 fiscal year. Each parish and school in the Diocese is required to prepare a balanced operating budget. A overall budget may show a deficit, however, the deficit can only be the amount of capital improvement projects.

In preparing the budget, it is recommended to consider a zero based budget approach. This budget preparation method requires each line item to be considered as if the budget for the year begins with zero, and to include a specific line item would consider assumptions made from the ground up. This method does not take the prior year or interim period amount and simply add a percentage to what was collected or spent in that period. Each line is discussed in detail, and justification is the key to include an item in the budget.

It is advisable to include all parish departments in the budget preparation process and review the budget with the parish Finance Council. Review with the maintenance staff to consider the maintenance needs, the religious education staff to consider sacramental needs of the parish, the director of music to consider the music and liturgical needs, etc. The more staff that are allowed input into the preparation of the budget, the more likely staff will be staying within budget parameters throughout the year.

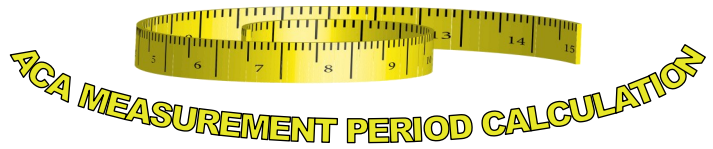
The completed and finalized budget must be shared with the parish community. This is generally accomplished by including the budget with the annual financial report to the parish.

EMPLOYEE DEDUCTIONS

Immediately after each payroll, ensure that ALL employee deductions are remitted to the appropriate vendors. It is against the law to withhold money from an employee and not remit it to the agency for which it is intended. This would include deductions for health insurance, 403B plans, voluntary insurances, child support, and garnishments. A best practice is to remit all employee deductions immediately each payroll.

403B AND 401K PLANS

As a reminder, those parishes that have a 403B plan (or other plans) must adhere to certain regulations. One requirement is to post a notice to all employees announcing the availability of the 403B/401K plan. The Universal Availability Notice is an annual requirement. Even if you have one employee for which a 403B deduction is being made, the parish or school is considered to have a plan. Please contact the Diocesan Human Resources Office for more information to ensure you are in compliance with this requirement, and all other requirements of offering a 403B plan.



Affordable Care Act tracking is currently required for all parishes and schools. Since the current measurement period ends in April of 2025, it is very important that you begin tracking for eligibility purposes as soon as possible.

One component of the ACA requires employers to track employees' hours to determine healthcare eligibility. Employees who average 30 or more hours per week during the look-back period, currently April 15, 2024 through April 14, 2025, must be offered healthcare for the entire 2025 plan year which begins July 1. There is no required format to track the hours; this is for your own use so you know who is eligible for healthcare — **but the calculation must be documented.** Penalties on employers who do not offer minimal essential health care coverage to substantially all of its full-time employees can be severe. **The ACA tracking for eligibility is a separate function from the end of year tax reporting verification.**

If you have any questions regarding health benefits eligibility, please contact the Diocesan Health Benefits Office at extension 5040 or by email at hbo@dioceseofcleveland.org

QUICKBOOKS HINT

Always check custom report parameters after adding a new account.



REQUIRED POSTING

All employers in the Diocese of Cleveland are subject to a mandatory posting from OSHA (Occupational Safety & Health Agency). The posting should be displayed in conjunction with the required Workers' Compensation postings. The required posting is available at:

www.osha.gov/sites/default/files/osha3165-8514.pdf

Please ensure the required OSHA poster is prominently displayed.

It is also a good time to make sure all of the other required postings are clearly posted and the correct version of the posters are displayed. There are approximately 14 separate posters and the posters are required to be displayed individually and not overlapping. Contact Human Resources or Parish Financial Services for any needed copies.

BUSINESS MANAGER E-MAIL ACCOUNT

The business manager e-mail account is an important and secure tool used for the Finance Office and other Diocesan entities to communicate with business managers. It is imperative that you ensure that you have access to the business manager e-mail account and it should be checked on a regular basis. It is suggested the account be checked on a daily basis, but not more than a week should go by without checking for important communications. Please send an e-mail to itsupport@dioceseofcleveland.org if you need assistance accessing your business manager account.

Note: Although the *user name* for MSS portal (manager access to the employee benefit portal for health and pension invoices is the business manager e-mail address, the BMR email system and MSS portal are two different tools.



SCHOOL

ACCOUNTS

RECEIVABLE

Parishes with schools are expected to maintain an accounts receivable list for school families that owe monies to the school. Many families could owe money to the school not just for tuition, but for aftercare, registration fees, other fees, etc. The amount owed to the school must be reflected on the parish books as an accounts receivable. It is not enough that the amount appears on the balance sheet, but there should be a detailed subsidiary ledger maintained that agrees EXACTLY to the amount shown on the balance sheet. The amount shown should be reconciled on a monthly basis to the subsidiary ledger. All exceptions must be investigated immediately.



OFFERTORY COLLECTION COUNTING

This spring, the Finance Office will be completing revised offertory collection counting policies. Once the document has been reviewed, and issued, we will begin measuring compliance with it beginning with all parish reviews started on or after July 1, 2025. Since COVID, we have been using a questionnaire to document offertory procedures during the parish review process. Beginning July 1, 2025, we will resume offertory observation as the primary means of measuring compliance with established guidelines.

PAYCOR IMPORTANT NOTICES

- ◆ Several weeks ago, Paychex announced it has entered into a definitive agreement to acquire Paycor. The acquisition is expected to close in the first half of calendar 2025, subject to satisfaction of regulatory approvals and other customary closing conditions. We will relay any service-related information as we hear of any developments. We are not recommending or allowing any changes in payroll service at this time, until we fully understand any impact this may have on service to the diocese overall.
- ◆ Currently no client ID should turn on ANY workflows in Paycor. Workflows live at the “company level” and not at the client ID level. So turning a workflow on turns it on for all IDs in our company and creates additional problems. Please do not turn on any workflow!
- ◆ Prior to adding any accrual codes, an authorized contact needs to contact Paycor, let them know that we have multiple separate client IDs under one company, and have them walk you through how to PROPERLY set up your accruals so that you are not interfering with another ID’s plans that have already been set up.

Dates to Remember	March 31, 2025	* Reconcile and remit all designated collections for the fiscal year to date. Pay any accrued amounts from prior year if not yet remitted.
	April 15, 2025	* Unemployment Compensation reports due to Minutemen HR, and payments due to the Diocese of Cleveland. Gross Wages should be reported net of health, dental & vision.
		* ACA Measurement calculation for period April 15, 2024—April 14, 2025 to be completed before health care open enrollment. Begin tracking for the next measurement period today.
	April 21, 2025	* Open enrollment period for health coverage begins. Contact the benefits office for more information, extension 5040 or hbo@dioceseofcleveland.org
	April 30, 2025	* Interim financial report for the period July 1, 2024 through March 31, 2025 is due in the Finance Office on or before April 30, 2025.
	May 1, 2025	* Incentive Forms due in the Health Benefits Office to be eligible for monthly incentives.
		* Spousal surcharge forms due in the Health Benefits Office. Contact the benefits office for more information, extension 5040 or hbo@dioceseofcleveland.org
	May 9, 2025	* Open enrollment period for health coverage ends. Contact the Benefits Office for more information, extension 5040 or hbo@dioceseofcleveland.org