ARCHDIOCESE of MILWAUKEE

Faithful Finances 2026 CFS

Parish & School Financial Consulting

Table of Contents

Confidential Financial Statement (CFS): Purpose

- The annual Confidential Financial Statement (CFS) is a group of financial documents prepared at the end of the fiscal year by all parishes of the Archdiocese of Milwaukee. The CFS provides a uniform report format among the parishes, which is necessary since there is no common accounting software across the Archdiocese.

- The data contained in these reports is used for:
  - Calculation of the archdiocesan assessment
  - Strategic planning purposes
  - Proxy determinations, and
  - Other analytical purposes

- It is confidential in that it is not public record.
- Besides the assessment, the CFS produces a Balance Sheet, P&L, information on restricted funds, and school financial data.

Confidential Financial Statement: Submission Dates

Email completed CFS submission to: ParishFinance@archmil.org

Parishes without a Choice School

Due Tuesday, September 15, 2026

Include:

- 2026 CFS Excel Workbook
- FY 2025-26 Profit & Loss Statement
- June 30, 2026, Balance Sheet
- A statement signed by the pastor/administrator, trustees and finance council chairperson that tells us when and how the annual financial information was communicated to your parishioners.

Note: The Cover Sheet is included as the last tab in this workbook.

Parishes with a Choice School

Due Monday, November 2, 2026

Include:

- 2026 CFS Excel Workbook
- FY 2025-26 Profit & Loss Statement
- June 30, 2026, Balance Sheet
- A statement signed by the pastor/administrator, trustees and finance council chairperson that tells us when and how the annual financial information was communicated to your parishioners.

Note: The Cover Sheet is included as the last tab in this workbook.

- FY 2025-26 financial audit report and corresponding management letter

Due by December 21, 2026

- FY 2026-27 FICPR report

Confidential Financial Statement: Submission

Include the following documents as part of your CFS Submission to Parish Finance (ParishFinance@archmil.org):

1. Completed 2026 CFS Excel Workbook
2. Signed Cover Sheet
3. FY 2025-26 Income Statement
4. June 30, 2026, Balance Sheet

Include your Parish Code, Name and City in your email subject line.

Sample Submission Email

Send

From thieled@archmil.org

To Parish Finance;

Cc

Subject A99 St Adelina Milwaukee 2026 CFS Submission

A99StAdelinaMilwaukee2026cfs-EXAMPLE.xlsx 8 KB

A99StAdelinaMilwaukeeCoversheet.pdf 13 KB

A99StAdelinaMilwaukee2025-26P&L.pdf 13 KB

A99StAdelinaMilwaukeeJune2026BS.pdf 13 KB

Hello Parish Finance,

Attached is the FY 2025-2026 CFS workbook, signed cover letter, Profit & Loss Statement and June 30, 2026 Balance Sheet for "**Parish Code**"-"**Parish Name**"-"**Parish City**".

Questions can be sent to my attention at "**Phone Number**" or "**Email Address**".

Thanks,

"**Your Name**"

Financial Statements

For-Profit Nomenclature

1) Balance Sheet
2) Income Statement / Profit & Loss Statement (P&L)
3) Cash Flow Statement

Non-Profit Nomenclature

1) Statement of Financial Position
2) Statement of Activities
3) Statement of Cash Flows
4) Statement of Functional Expenses

Preparation

- The Parish must fill out the CFS with June 30, 2026 financials for the fiscal year (all adjusting entries should be made and all bank accounts reconciled).
  - *Reminder: If your parish school undergoes an audit for Wisconsin School Choice, the final CFS may not be submitted until the audit and adjusting entries from the audit are completed.*
- The Parish should include all departments/classes in the CFS. These include but are not limited to:
  - Sacred Life & Worship
  - Christian Formation
  - School
  - Social Ministry
  - Admin
  - Buildings & Grounds
  - All Affiliated Organizations
- If possible, the Parish should fill out the CFS by department / classes. If the Parish does not use departments/ classes, **only** fill out the Admin column. If your Parish has a school, the School department **must** be used.

Important information to know: Chart of Accounts

- If the Parish chart of accounts does not match the Archdiocesan chart of accounts, the Parish will have to map their chart of accounts to the ones on the CFS.
- If the Parish must map their chart of accounts to the CFS, a list of differences should be kept so you can reconcile the internal financials to the CFS after it has been filled out.
- This reconciliation will help you in the future should you need to convert your current chart of accounts to the standard chart for the Archdiocese of Milwaukee.

New in the 2026 CFS

Key Changes for the 2026 CFS:

1. New accounts added: 3430 Insurance Proceeds and 4775 Impairment Loss – Data Entry Tab

- For parishes to account for insurance proceeds and losses.

2. Balance equity cell for restricted funds (Row 98) – Data Entry Tab

- Added to allow reporting of negative equity without reporting negative assets.
- Necessary for parishes that borrow from reserves for Love One Another.
- Ensures restricted net assets on the CFS equals restricted net assets on the parish's internal financials.

3. Restricted Reconciliation - Line added for principal payments on debt - Restricted Reconciliation Tab

Parishes have 2 fund accounting exceptions. The 2026 CFS now has 2 separate lines:

1. Fixed Asset purchases
2. Debt principal payments

ARCHDIOCESE of MILWAUKEE

Table of Contents Tab

The Table of Contents Tab is useful to quickly navigate to every tab in the CFS.
Every Tab has a link to get back to the Table of Contents.

	2026 Confidential Financial Statement Template	
#	Table of Contents	Errors On Tabs
	Information Tabs	
1	Helpful Infomation Tab	
	Parish Data Entry Tabs	
2	Data Entry Tab	
3	COVID-19 Tab	
4	Restricted Reconciliation Tab	No Error
5	Explanations Tab	
6	Net Assets Roll Forward Tab	No Error
7	Depreciation Schedule Tab	
	Report Tabs	
8	Balance Sheet Tab	
9	Consolidated - Profit & Loss Tab	
10	School - Profit & Loss Tab	
11	Assessment Calculation Tab	
12	Cover Letter Tab	

Helpful Information Tab

Refer to the Helpful Information Tab if you need additional aid when filling out the CFS.

RETURN TO TABLE OF CONTENTS	**Helpful Information for Preparing the Confidential Financial Statement**
	Fiscal Year 2025-26
Topics	
	General Information
Submission Contact	Email the Office of Parish and School Financial Consulting if you have any questions. Email: parishfinance@archmil.org
General Information	You will need to close the parish books before you begin entering data to the CFS workbook. You will need to print both the Income and Expense (Profit and Loss) Statement and a Balance Sheet created by your accounting software. If your affiliated organizations maintain their own records, you will need the same information from each of them before you begin. If you do not use the standard chart of accounts, you must map your system codes or descriptions to the account codes provided on the data entry worksheet. Local subaccounts must be rolled up into summary accounts. The information that you report on the Confidential Financial Statement must equal the information that you report to the parish.

Data Entry Tab: Parish Information

- Enter in your Parish Code in the yellow highlighted box.
  - When you do, the Parish name, city, county and deanery will automatically be filled out.

PARISH NAME:	St. Adelina	Parish Code:	A99	Deanery:	N/A	RETURN TO TABLE OF CONTENTS	
CITY:	Milwaukee	County:	Milwaukee				
PERSON PREPARING REPORT:							
TITLE:		# Students:					
PREPARER'S EMAIL:		School K5-8:	0	School K3,K4	0	Rel Ed:	0
PREPARER'S PHONE NUMBER:		K-8 School (choose from list):					
PASTOR/PARISH DIRECTOR:		Other Parish School Support (enter name(s)):					

- Enter your name, title, email, number and your Pastor/ parish Administrator / Parish Director.
  - *This information will help the Parish Finance Office contact you regarding any questions about the CFS.*

PARISH NAME:	St. Adelina	Parish Code:	A99	Deanery:	N/A	RETURN TO TABLE OF CONTENTS	
CITY:	Milwaukee	County:	Milwaukee				
PERSON PREPARING REPORT:	Jane Doe						
TITLE:	Director of Adminstrative Services	# Students:					
PREPARER'S EMAIL:	jdoe@stadelina.org	School K5-8:	0	School K3,K4	0	Rel Ed:	0
PREPARER'S PHONE NUMBER:	414-123-4567	K-8 School (choose from list):					
PASTOR/PARISH DIRECTOR:	Fr Mark Robinson	Other Parish School Support (enter name(s)):					

Data Entry Tab: Parish Information, Continued

For Parishes with Schools & Religious Education Programs

- If you have a Parish School, enter in the number of students enrolled in both K5-8 and K3-K4 as of the third Friday of September 2025.
- From the drop-down menu pick your Parish School. If it is not listed, then choose other and then type it in cell J8.
- <u>Do not</u> include student counts for schools you only support via subsidy.
- Include also the number of people enrolled in religious education at the Parish.

PARISH NAME:	St. Adelina	Parish Code:	A99	Deanery:	N/A		RETURN TO TABLE OF CONTENTS
CITY:	Milwaukee	County:	Milwaukee				
PERSON PREPARING REPORT:	Jane Doe						
TITLE:	Director of Adminstrative Services	# Students:					
PREPARER'S EMAIL:	jdoe@stadelina.org	School K5-8:	69	School K3,K4:	14	Rel Ed:	26
PREPARER'S PHONE NUMBER:	414-123-4567	K-8 School (choose from list):				Other Parish School	
PASTOR/PARISH DIRECTOR:	Fr Mark Robinson	Other Parish School Support (enter name(s)):				St Adelina School	

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Data Entry Tab: Balance Sheet

(aka Statement of Financial Position)

- Enter in all cash amounts as shown on your Balance Sheet. If you have multiple accounts that map to the same cell, use a formula to add them together. This will help you resolve issues later if your CFS does not match to your internal financials.
- Enter all your balance sheet information into the CFS. When completed the balance sheet on the CFS should match your Internal Financials.
- To ensure your internal financials agree to the CFS it is best practice to print out your balance sheet and highlight each account after it has been entered on the CFS. This will ensure every amount is entered on the balance sheet.

MAP PARISH ACCOUNTING CODES TO THE ARCHDIOCESAN STANDARD ACCOUNTS BELOW		Sacred Life & Worship	Christian Formation	Elementary School	Social Ministry	Administrative	Buildings & Grounds	Other	High School	Restricted Funds					Total
Acct #	Description	(Depts 10-19)	(Depts 20-32)	Depts 34-39)	(Depts 40-59)	(Depts 60-75)	(Dept 80)	(Depts 90, 96)	Support	Cemeteries (Dept 92)	Parish Restr Funds	Faith in Our Future	Love One Another (Dept 98)	COVID-19 Relief	Parish
	1000 - CASH														
XX-1010	Cash in Bank - General			100,000		150,000				100,000	100,000		30,000		480,000
XX-1020	Cash in Bank - Payroll					30,000									30,000
XX-1030	Petty Cash			100		200									300
XX-1070	Savings Accounts			150,000		50,000					40,000				240,000

Data Entry Tab

Make sure your internal financial statements reconcile to the CFS.

Example: Parish Internal Financials

Department	35- School	75- Parish	92- Cemetery	93- Restricted	98- LOA	Total All Departments
Tuition and Program Fees						
- 3110: Tuition - Private Pay	$ 400,000	$ -	$ -	$ -	$ -	$ 400,000
- 3120: Registration	$ 80,000	$ -	$ -	$ -	$ -	$ 80,000
- 3130: Book and Supply Fees	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000
- 3140: Tuition - PSCP	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
- 3150: Tuition - SNSP	$ -	$ -	$ -	$ -	$ -	$ -
- 3190: Tuition - Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -
Total Tuition and Program Fees	$ 1,015,000	$ -	$ -	$ -	$ -	$ 1,015,000

Confidential Financial Statement

MAP PARISH ACCOUNTING CODES TO THE ARCHDIOCESAN STANDARD ACCOUNTS BELOW

Acct #	Description	Sacred Life & Worship (Depts 10-19)	Christian Formation (Depts 20-32)	Elementary School Depts 34-39)	Social Ministry (Depts 40-59)	Administrative (Depts 60-75)	Buildings & Grounds (Dept 80)	Other (Depts 90, 96)	High School Support	Restricted Funds: Cemeteries (Dept 92)	Restricted Funds: Parish Restr Funds	Restricted Funds: Faith in Our Future	Restricted Funds: Love One Another (Dept 98)	Restricted Funds: COVID-19 Relief	Total Parish
	Total Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3100 Tuition and Program Fees														
XX-3110	Tuition - Private Pay			400,000											400,000
XX-3120	Registration			80,000											80,000
XX-3130	Book and Supply Fees			35,000											35,000
XX-3140	Tuition - PSCP			500,000											500,000
XX-3150	Tuition - SNSP														0
XX-3190	Tuition - Miscellaneous														0
	Total Tuition and Program Fees	0	0	1,015,000	0	0	0	0	0	0	0	0	0	0	1,015,000

COVID-19 Tab

- If the Parish has received any Pandemic relief funds during FY 2025-26, report them in account 3455 on the Data Entry Tab. This amount should also be reported on the Covid-19 tab.
- Enter the type of Covid-19 relief that was received under in the "Purpose of Funds Received" column on the Covid-19 tab.

RETURN TO TABLE OF CONTENTS

PARISH CODE:

St. Adelina
Milwaukee
CONFIDENTIAL FINANCIAL STATEMENT
EXPLANATION OF COVID-19 RELATED INCOME
AS OF
JUNE 30 2026

Please provide the total of all COVID-19 revenue received, including:
EIDL Grants, ESSER/GEER, EANS, City Forward Grants, ERTC, FFCRA, etc.
The total of all revenue posted in 3445.2 and 3455.3 must be listed on this form.

Example:

	Name of Fund	*Account Code*	*Total Revenue*	*Purpose of Funds Received*
2	*Inter-Parish Pandemic Assistance*	*3455.2*	*$ 15,000.00*	*ERTC for shared staff with St. John*
3	*Other Pandemic Assistance*	*3455.3*	*$ 2,000.00*	*ERTC Received*

	Name of Fund	Account Code	Total Revenue	Purpose of Funds Received
1	Inter-Parish Pandemic Assistance	3455.2		
2	Other Pandemic Assistance	3455.3	$ 50,000.00	ERTC Funds
3	Other Pandemic Assistance	3455.3		
4	Other Pandemic Assistance	3455.3		
5	Other Pandemic Assistance	3455.3		

Acct #	Description	(Depts 10-19)	(Depts 20-32)	Depts 34-39)	(Depts 40-59)	(Depts 60-75)	(Dept 80)	(Depts 90, 96)	Support	Cemeteries (Dept 92)	Parish Restr Funds	Faith in Our Future	Love One Another (Dept 98)	COVID-19 Relief	Parish
XX-3455.2	Inter-parish Pandemic Assistance														0
XX-3455.3	Other Pandemic Assistance													50,000	50,000

Data Entry Tab: Insurance Proceeds & Impairment Loss

New for 2026

- Two new accounts have been added to the Data Entry Tab:
  - Row 147: Account 3430 Insurance Proceeds (under 3400 Other Revenues)
  - Row 254: Account 4775 Impairment Loss (Under Expenses, near 4760 Depreciation)
- Enter amounts under the appropriate department/class column (parish, school, cemetery), just like any other account
- Row 147: Account 3430 should be used anytime the parish or school receives insurance money. Enter the dollar amount received during the fiscal year.
- Row 254: Account 4775 should only be used by parishes that depreciate and had a fixed asset damaged or destroyed. Enter the book value written off (original cost minus accumulated depreciation)
- These amounts will flow through automatically to the profit and loss tab:
  a) Acct 3430 Insurance Proceeds as revenue
  b) Acct 4775 Impairment Loss as expense

Reminder: Information on how to record insurance proceeds and impairment may be found under the heading "Other Revisions / Updates to PFMM" on the Parish Financial Management Manual page: https://intranet.archmil.org/Resources/ParishFinancialManagementManual.htm

Restricted Reconciliation Tab: Intro

Complete Data Entry Tab first!

- After entering in all your Assets, Liabilities, Income and Expense on the Data Entry tab you can start filling out the Restricted Reconciliation Tab.
  - Make sure that all your **Restricted** activity has been included on the Data Entry Tab.
- The example below shows what the Restricted Reconciliation Tab should generally look like after everything has been entered in on the Data Entry Tab.

YOUR RESTRICTED ACTIVITY DOES NOT TIE OUT

2025-26 CFS Restricted Activity

	Cemetery	Faith in Our Future (FIOF)	Love One Another (LOA)	Variance for Endowment & Other Restricted	Endowment & All Other Restricted	Total Endowment & All Other Restricted	Scholarship	Endowment	<<Enter Fund Name Here>>
2025 Ending Balance	-	-	-	-	-	-	-	-	-
Plus: 2026 Income (P&L line 15 to 17 & 21)	30,000.00	-	52,000.00	78,000.00	78,000.00	-	-	-	-
Less: 2026 Expenses (P&L line 29 to 34)	20,000.00	-	-	28,000.00	28,000.00	-	-	-	-
Less: 2026 Capital Expenditures (P&L line 49)		-	-	-	-	-	-	-	-
Less: 2026 Capital Purchases (Equity ADJ)	-	-	-	-	-	-	-	-	
Less: 2026 Debt Repayment (Principal)	-	-	-	-	-	-	-	-	
Balance from Operations	10,000.00	-	52,000.00	50,000.00	50,000.00	-	-	-	-
Plus/Less Unrealized Gains/Losses	-	-	-	-	-	-	-	-	-
2026 Ending Balance (Calculated)	10,000.00	-	52,000.00	50,000.00	50,000.00	-	-	-	-
Amount reported on 2026 CFS B/S	100,000.00	-	80,000.00	360,000.00	360,000.00	-	-	-	-
Difference	90,000.00	0.00	28,000.00	310,000.00	310,000.00	0.00	0.00	0.00	0.00

Restricted Reconciliation Tab: Debt Principal Payments

New for 2026

Line added for Principal Payments of Debt

- Less: 2026 Capital Expenditures (income statement line 49) - for fixed asset purchases
- Less: 2026 Debt Repayment (Principal) - for loan principal payments

- Run all debt entirely through the balance sheet (i.e., statement of financial position. For example, reduce liability and reduce cash for principal payments, both of which are on the statement of financial position.
- Only interest expense goes on the parish's income statement (i.e., statement of activities).

	2025-26 CFS Restricted Activity					
	Cemetery	Faith in Our Future (FIOF)	Love One Another (LOA)	Variance for Endowment & Other Restricted	Endowment & All Other Restricted	Total Endowment & All Other Restricted
2025 Ending Balance	90,000.00	-	103,000.00	490,000.00	490,000.00	-
Plus: 2026 Income (P&L line 15 to 17 & 21)	30,000.00	-	52,000.00	78,000.00	78,000.00	-
Less: 2026 Expenses (P&L line 29 to 34)	20,000.00	-	-	28,000.00	28,000.00	-
Less: 2026 Capital Expenditures (P&L line 49)		-	-	-	-	-
Less: 2026 Capital Purchases (Equity ADJ)	-	-	-	-	-	-
Less: 2026 Debt Repayment (Principal)	-	-	-	-	-	-
Balance from Operations	100,000.00	-	155,000.00	540,000.00	540,000.00	-
Plus/Less Unrealized Gains/Losses	-	-	-	-	-	-
2026 Ending Balance (Calculated)	100,000.00	-	155,000.00	540,000.00	540,000.00	-
Amount reported on 2026 CFS B/S	100,000.00	-	80,000.00	360,000.00	360,000.00	-
Difference	0.00	0.00	(75,000.00)	(180,000.00)	(180,000.00)	0.00

Restricted Reconciliation Tab: FY 2024-25 Ending Balances

Locate ending balances on the Restricted & Debt Recon tab in the parish's 2025 CFS

	2024-2025 CFS Restricted Activity					
	Cemetery	Faith in Our Future (FIOF)	Love One Another (LOA)	Variance for Endowment & Other Restricted	Endowment & All Other Restricted	Total Endowment & All Other Restricted
2024 Ending Balance	90,000.00	-	103,000.00	490,000.00	490,000.00	-
Plus: 2025 Income (P&L line 15 to 17 & 21)	30,000.00	-	52,000.00	78,000.00	78,000.00	-
Less: 2025 Expenses (P&L line 29 to 34)	20,000.00	-	-	28,000.00	28,000.00	-
Less: 2025 Capital Expenditures (P&L line 49)		-	-	-	-	-
Less: 2025 Capital Purchases (Equity ADJ)	-	-	-	-	-	-
Balance from Operations	100,000.00	-	155,000.00	540,000.00	540,000.00	-
Plus/Less Unrealized Gains/Losses	-	-	-	-	-	-
2025 Ending Balance (Calculated)	100,000.00	-	155,000.00	540,000.00	540,000.00	-
Amount reported on 2025 CFS B/S	100,000.00	-	80,000.00	360,000.00	360,000.00	-
Difference	0.00	0.00	(75,000.00)	(180,000.00)	(180,000.00)	0.00

Copy & paste amount from the line "Amount reported on the 2025 CFS B/S" to the "2025 Ending Balance" on the 2026 Restricted Recon Tab

	2025-26 CFS Restricted Activity					
	Cemetery	Faith in Our Future (FIOF)	Love One Another (LOA)	Variance for Endowment & Other Restricted	Endowment & All Other Restricted	Total Endowment & All Other Restricted
2025 Ending Balance	100,000.00	-	80,000.00	360,000.00	360,000.00	-
Plus: 2026 Income (P&L line 15 to 17 & 21)	20,000.00	-	52,000.00	78,000.00	78,000.00	-
Less: 2026 Expenses (P&L line 29 to 34)	20,000.00	-	-	28,000.00	28,000.00	-
Less: 2026 Capital Expenditures (P&L line 49)		-	-	-	-	-
Less: 2026 Capital Purchases (Equity ADJ)	-	-	-	-	-	-
Less: 2026 Debt Repayment (Principal)	-	-	-	-	-	-
Balance from Operations	100,000.00	-	132,000.00	410,000.00	410,000.00	-
Plus/Less Unrealized Gains/Losses	-	-	-	-	-	-
2026 Ending Balance (Calculated)	100,000.00	-	132,000.00	410,000.00	410,000.00	-
Amount reported on 2026 CFS B/S	100,000.00	-	132,000.00	410,000.00	410,000.00	-
Difference	0.00	0.00	0.00	0.00	0.00	0.00

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Restricted Reconciliation Tab: Restricted Fund Detail

- Since this is the third year the restricted fund detail is included in the CFS, your parish will be able to copy the ending balances for each of the sub accounts from your 2025 CFS for restricted funds.
- For St. Adelina, in 2025 there is Scholarship Fund, Endowment Fund, and Building Fund. The ending balances are then copied into the starting balance spot on the 2026 CFS. This is the same process as the main accounts from the previous slide.
- The current year activity is then included in the rows below.

estricted Activity

Variance for Endowment & Other Restricted	Endowment & All Other Restricted	Total Endowment & All Other Restricted	Scholarship	Endowment	Building Fund
-	490,000.00	490,000.00	25,000.00	150,000.00	315,000.00
78,000.00	78,000.00	-	-	-	-
28,000.00	28,000.00	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
50,000.00	540,000.00	490,000.00	25,000.00	150,000.00	315,000.00
-	-	-	-	-	-
50,000.00	540,000.00	490,000.00	25,000.00	150,000.00	315,000.00
360,000.00	360,000.00	-	-	-	-
310,000.00	(180,000.00)	(490,000.00)	(25,000.00)	(150,000.00)	(315,000.00)

Variance for Endowment & Other Restricted	Endowment & All Other Restricted	Total Endowment & All Other Restricted	Scholarship	Endowment	Building Fund
(130,000.00)	360,000.00	490,000.00	25,000.00	150,000.00	315,000.00
78,000.00	78,000.00	-	-	-	-
28,000.00	28,000.00	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(80,000.00)	410,000.00	490,000.00	25,000.00	150,000.00	315,000.00
-	-	-	-	-	-
(80,000.00)	410,000.00	490,000.00	25,000.00	150,000.00	315,000.00
410,000.00	410,000.00	-	-	-	-
490,000.00	0.00	(490,000.00)	(25,000.00)	(150,000.00)	(315,000.00)

Restricted Reconciliation Tab: Scholarships

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- Scholarship column is locked on the 2026 CFS. Only use this column if you have a restricted scholarship fund.
- After adding in beginning balances, go account by account to add Income, Expense, Debt Repayment, Capital Expenditures, Unrealized Gains/ Losses and Final Cash balances for each restricted account.
- Scholarship Cash should be included in account 1010 in restricted on the data entry tab.
- Scholarship Revenue should be included in account 3060 in restricted on the data entry tab.
- Scholarship Expense should be included in account 4660 Scholarship Expense in restricted on the data entry tab.

This will be the cash amount for your Scholarship Fund as of 6/30/2026

	Scholarship
2025 Ending Balance	25,000.00
Plus: 2026 Income (P&L line 15 to 17 & 21)	8,000.00
Less: 2026 Expenses (P&L line 29 to 34)	8,000.00
Less: 2026 Capital Expenditures (P&L line 49)	-
Less: 2026 Capital Purchases (Equity ADJ)	-
Balance from Operations	25,000.00
Plus/Less Unrealized Gains/Losses	-
2026 Ending Balance (Calculated)	25,000.00
Amount reported on 2026 CFS B/S	25,000.00
Difference	

Confirm Difference is $0 after all amounts are entered

St. Adelina Milwaukee- Scholarship Fund

Restricted Funds Analysis

2025-2026 <--Fiscal Year

Account	Description of Restricted Revenue/Expense	Schoalrship Department 93 $ Amount
	BEGINNING BALANCE - RESTRICTED FUNDS:	$ 25,000.00
	REVENUE	
93-3060	Restricted Donations	$ 8,000.00
	Total Revenue:	$ 8,000.00
	EXPENSE	
93-4660	Scholarship Expense	$ 8,000.00
	Total Expense:	$ 8,000.00
	NET CHANGE - RESTRICTED FUNDS:	$ -
	ENDING BALANCE - RESTRICTED FUNDS:	$ 25,000.00

Restricted Reconciliation Tab: Endowments

- The second column for sub accounts is for Endowments. If your Parish has two or more endowments, you can change the name of this column and use the additional columns for each endowment.
- Income can come from donations to the principal or from Investment Income from the Endowment.
- Expenses would include any distribution amount towards operations, or any expenditure allowed by the Endowment.

If a distribution was made:

- Record a debit to account 4785 Restricted Fund Expense and a credit to account 3490 Restricted Fund Distribution. This will move the funds from restricted to unrestricted.
- A fund transfer from the Endowment Fund to the General Fund is required.

The Parish must ensure endowment distributions are only from earnings and realized gains. It can never come from principal!

	Endowment
2025 Ending Balance	150,000.00
Plus: 2026 Income (P&L line 15 to 17 & 21)	10,000.00
Less: 2026 Expenses (P&L line 29 to 34)	20,000.00
Less: 2026 Capital Expenditures (P&L line 49)	-
Less: 2026 Capital Purchases (Equity ADJ)	-
Balance from Operations	140,000.00
Plus/Less Unrealized Gains/Losses	-
2026 Ending Balance (Calculated)	140,000.00
Amount reported on 2026 CFS B/S	140,000.00
Difference	0.00

St. Adelina Milwaukee- Endowment

Restricted Funds Analysis

2025-2026 <--Fiscal Year

Account	Description of Restricted Revenue/Expense	Endowment Department 93 $ Amount
	BEGINNING BALANCE - RESTRICTED FUNDS:	$ 150,000.00
	REVENUE	
93- 3470	Investment Income	$ 10,000.00
	Total Revenue:	*$ 10,000.00*
	EXPENSE	
93-4790	Endowment Distribution	$ 20,000.00
	Total Expense:	*$ 20,000.00*
	NET CHANGE - RESTRICTED FUNDS:	$ (10,000.00)
	ENDING BALANCE - RESTRICTED FUNDS:	$ 140,000.00

Endowment Distribution should be shown as an unrestricted Income in account 3490 on the data entry tab.

Restricted Reconciliation Tab: Extra Restricted Sub Accounts

- After the Scholarship and Endowment columns, there are sixteen more columns for other restricted accounts. You only need to fill out as many as the Parish has.
- Each column gives you the ability to enter your fund name. Use as many columns as you need. If additional columns are needed, please reach out to the Parish Finance Office
- For each fund enter the name, beginning balance, Income, Expense, Debt Repayment, Capital Expenditures, unrealized gains/ losses and ending Cash balance.
- All differences should be zero after all the amounts have been entered in the sub accounts. In this scenario the Parish only has one additional restricted fund.

	Building Fund	<<Enter Fund Name Here>>	<<Enter Fund Name Here>>	<<Enter Fund Name Here>>	<<Enter Fund Name Here>>
2025 Ending Balance	315,000.00	-	-	-	-
Plus: 2026 Income (P&L line 15 to 17 & 21)	60,000.00	-	-	-	-
Less: 2026 Expenses (P&L line 29 to 34)	-	-	-	-	-
Less: 2026 Capital Expenditures (P&L line 49)	-	-	-	-	-
Less: 2026 Capital Purchases (Equity ADJ)	180,000.00	-	-	-	-
Balance from Operations	195,000.00	-	-	-	-
Plus/Less Unrealized Gains/Losses	-	-	-	-	-
2026 Ending Balance (Calculated)	195,000.00	-	-	-	-
Amount reported on 2026 CFS B/S	195,000.00	-	-	-	-
Difference	0.00	0.00	0.00	0.00	0.00

St. Adelina Milwaukee- Building Fund

Restricted Funds Analysis

2025-2026 <--Fiscal Year

Account	Description of Restricted Revenue/Expense	Building Fund Department 93 $ Amount
	BEGINNING BALANCE - RESTRICTED FUNDS:	$ 315,000.00
	REVENUE	
93-3030	Restricted Donations for Parking Lot	$ 60,000.00
	Total Revenue:	*$ 60,000.00*
	EXPENSE	
1720	Cap Purchase- New Parking Lot	$ 180,000.00
	Total Expense:	*$ 180,000.00*
	NET CHANGE - RESTRICTED FUNDS:	$ (120,000.00)
	ENDING BALANCE - RESTRICTED FUNDS:	$ 195,000.00

In this fiscal year, the Parish purchased a new parking lot with restricted funds. Show entire amount paid as an increase to the Fixed Asset. This is not an expense for the parish until depreciated.

Restricted Reconciliation Tab: Completed Version

- After each restricted fund balance has been entered, the whole Restricted Reconciliation Tab should balance with zero variance in the "Difference" row and in the "Variance for Endowment & Other Restricted" column.
- If your parish borrows from reserves for Love One Another, use the new balance equity cell on Row 98 to report negative restricted equity. This keeps the CFS in balance with your internal financials (no manual adjustment needed).
- If any other known differences remain after using Row 98, add a comment in the below box (for example, an account being reclassified).

	2025-26 CFS Restricted Activity								
	Cemetery	Faith in Our Future (FIOF)	Love One Another (LOA)	Variance for Endowment & Other Restricted	Endowment & All Other Restricted	Total Endowment & All Other Restricted	Scholarship	Endowment	Building Fund
2025 Ending Balance		-		-		-			
Plus: 2026 Income (P&L line 15 to 17 & 21)	-	-	-	-	-	-	-	-	-
Less: 2026 Expenses (P&L line 29 to 34)	-	-	-	-	-	-	-	-	-
Less: 2026 Capital Expenditures (P&L line 49)		-	-	-	-	-	-	-	-
Less: 2026 Capital Purchases (Equity ADJ)	-	-	-	-	-	-	-	-	
Less: 2026 Debt Repayment (Principal)	-	-	-	-	-	-	-	-	
Balance from Operations	-	-	-	-	-	-	-	-	-
Plus/Less Unrealized Gains/Losses	-	-	-	-	-	-	-	-	-
2026 Ending Balance (Calculated)	-	-	-	-	-	-	-	-	-
Amount reported on 2026 CFS B/S		-	-	-	-			-	-
Difference	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

If there is a known reconciliation difference, please provide an explanation below:

Restricted Reconciliation Tab: Common Issues Part 1

If there is an error on your Restricted Reconciliation Tab, it is likely for one of the following reasons:

In the below image, the amount calculated is higher than the amount reported on the CFS. This is due to either:

1. The CFS Data Entry Tab not having all the restricted assets entered, or
2. The amount calculated on the Restricted Reconciliation Tab is off.

Example: All of sub accounts balance, so the variance is due to the CFS Balance Sheet not reporting all the restricted assets. An additional $40,000 needs to be added to the restricted section of the balance sheet.

YOUR RESTRICTED ACTIVITY DOES NOT TIE OUT

	2025-2026 CFS Restricted Activity								
	Cemetery	Faith in Our Future (FIOF)	Love One Another (LOA)	Variance for Endowment & Other Restricted	Endowment & All Other Restricted	Total Endowment & All Other Restricted	Scholarship	Endowment	Building Fund
2025 Ending Balance	90,000.00	-	103,000.00	-	490,000.00	490,000.00	25,000.00	150,000.00	315,000.00
Plus: 2026 Income (P&L line 15 to 17 & 21)	30,000.00	-	52,000.00	-	78,000.00	78,000.00	8,000.00	10,000.00	60,000.00
Less: 2026 Expenses (P&L line 29 to 34)	20,000.00	-	-	-	28,000.00	28,000.00	8,000.00	20,000.00	-
Less: 2026 Capital Expenditures (P&L line 49)		-	-	-	-	-	-	-	-
Less: 2026 Capital Purchases (Equity ADJ)	-	-	75,000.00	-	180,000.00	180,000.00	-	-	180,000.00
Balance from Operations	100,000.00	-	80,000.00	-	360,000.00	360,000.00	25,000.00	140,000.00	195,000.00
Plus/Less Unrealized Gains/Losses	-	-	-	-	-	-	-	-	-
2026 Ending Balance (Calculated)	100,000.00	-	80,000.00	-	360,000.00	360,000.00	25,000.00	140,000.00	195,000.00
Amount reported on 2026 CFS B/S	100,000.00	-	80,000.00	(40,000.00)	320,000.00	360,000.00	25,000.00	140,000.00	195,000.00
Difference	0.00	0.00	0.00	(40,000.00)	(40,000.00)	0.00	0.00	0.00	0.00

Restricted & Reconciliation Tab: Common Issues Part 2

- In the example, the "Variance for Endowment & Other Restricted" column has amounts that do not reconcile. The beginning balance and Income are out of balance. Verify ending balances from your 2025 CFS and verify that all your Income and Expenses have been included from your Internal Financials.
- If not accounting for each restricted account individually, filling out the Restricted Reconciliation Tab of the CFS will be very difficult. You will need to create a reconciliation to verify the Income, Expense and Cash amount for each of your restricted funds.
- In this example, St Adelina did not include $8,000 in its starting balance and was missing $20,000 of restricted income.

YOUR RESTRICTED ACTIVITY DOES NOT TIE OUT

	2025-2026 CFS Restricted Activity								
	Cemetery	Faith in Our Future (FIOF)	Love One Another (LOA)	Variance for Endowment & Other Restricted	Endowment & All Other Restricted	Total Endowment & All Other Restricted	Scholarship	Endowment	Building Fund
2025 Ending Balance	90,000.00	-	103,000.00	(8,000.00)	482,000.00	490,000.00	25,000.00	150,000.00	315,000.00
Plus: 2026 Income (P&L line 15 to 17 & 21)	30,000.00	-	52,000.00	(20,000.00)	58,000.00	78,000.00	8,000.00	10,000.00	60,000.00
Less: 2026 Expenses (P&L line 29 to 34)	20,000.00	-	-	-	28,000.00	28,000.00	8,000.00	20,000.00	-
Less: 2026 Capital Expenditures (P&L line 49)		-	-	-	-	-	-	-	-
Less: 2026 Capital Purchases (Equity ADJ)	-	-	75,000.00	-	180,000.00	180,000.00	-	-	180,000.00
Balance from Operations	100,000.00	-	80,000.00	(28,000.00)	332,000.00	360,000.00	25,000.00	140,000.00	195,000.00
Plus/Less Unrealized Gains/Losses	-	-	-	-	-	-	-	-	-
2026 Ending Balance (Calculated)	100,000.00	-	80,000.00	(28,000.00)	332,000.00	360,000.00	25,000.00	140,000.00	195,000.00
Amount reported on 2026 CFS B/S	100,000.00	-	80,000.00	-	360,000.00	360,000.00	25,000.00	140,000.00	195,000.00
Difference	0.00	0.00	0.00	28,000.00	28,000.00	0.00	0.00	0.00	0.00

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Explanations Tab

- The "Explanations" tab will automatically pull the name of the fund and year end balance from the Restricted Reconciliation tab.
- The only thing the parish **must** fill out is the purpose of the fund. The purpose is what the fund is restricted for.

Hint: Review parish's restricted fund policies to clarify purpose of each fund.
A template for documenting fund is here: https://intranet.archmil.org/offices/parish-school-financial-consulting/Parish-and-School-Financial-Consulting-Resources.htm

RETURN TO TABLE OF CONTENTS

PARISH CODE:

St. Adelina
Milwaukee
CONFIDENTIAL FINANCIAL STATEMENT
EXPLANATION OF RESTRICTED FUNDS
AS OF JUNE 30, 2026

IF YOUR BALANCE SHEET SHOWS A DOLLAR AMOUNT ON THE LINE LABELED INVESTMENTS-RESTRICTED, YOU MUST COMPLETE THIS FORM.

Please provide information on each restricted net asset reported on the Balance Sheet included in *accounts numbered 28xx*. The total of all items listed below must equal the amount that appears on the **Balance Sheet**. ***The total of all funds listed in accounts 1810 - 1850 must equal the total of accounts 2810 - 2890.*** Do not include cemetery amounts in this section. *Explain any differences below.*

#	Name of Fund	Account Code	Year End Value	Purpose of Fund/Restrictions
1	Scholarship	2810	$ 25,000.00	For students going to Catholic High Schools
2	Endowment	2820	$ 140,000.00	For support of the school
3	Faith in Our Future (FIOF)	2850	$ -	Per Case Statement
4	Love One Another (LOA)	2850	$ 80,000.00	Per Case Statement
5	Building Fund	2890	$ 195,000.00	Future Parish capital projects
6	<<Enter Fund Name Here>>	2890	$ -	
7	<<Enter Fund Name Here>>	2890	$ -	
8	<<Enter Fund Name Here>>	2890	$ -	

Net Assets Roll Forward: Why the Reconciliation?

A Refresher on Accounting Foundations & Accounting Equations

Assets = Liabilities + Net Assets

Statement of Financial Position (i.e., Balance Sheet)
At a point in time, such as June 30, 202X

Revenue - Expense = Change in Net Assets

Statement of Activities (i.e., Income Statement)
Activity during a specific period of time, such as July 1, 202Y thru June 30, 202X

Change in Net Assets

June 30, 2026: Assets = Liabilities + Net Assets

June 30, 2025: Assets = Liabilities + Net Assets

Change during fiscal year July 1, 2025 thru June 30, 2026: Revenue – Expense = Change in Net Assets

Net Assets Roll Forward Tab

- The Net Assets Roll Forward Tab is designed to help parishes ensure their net assets roll forward from the 2025 CFS to the 2026 CFS.
- This tab will ensure the parish added all the assets, liabilities, income and expense for the parish.
- To Start the parish will need to add the 2025 ending total net asset balance from cell J-37 of the 2025 CFS Balance Sheet Tab.
- Next add the 2025 fixed asset fund balance amount from cell I-34 of the 2025 CFS Balance Sheet Tab

St. Adelina
Milwaukee
CONFIDENTIAL FINANCIAL STATEMENT
NET ASSETS ROLL FORWARD
AS OF JUNE 30, 2026

Net Assets Roll Forward		
2025 Ending Total Net Assets Balance		
2026 Net Surplus (Deficit) - Unrestricted	$	214,000
2026 Net Surplus (Deficit) - Restricted	$	60,000
2026 Net Surplus (Deficit) - FIOF	$	-
2026 Net Surplus (Deficit) - LOA	$	52,000
2026 Net Surplus (Deficit) - Covid-19 Relief	$	-
Unrealized Gains	$	-
Unrealized Losses	$	-
Depreciation Expense	$	60,000
2026 Ending Total Net Assets Balance, Calculated	$	386,000
Amount reported on CFS B/S	$	6,645,800
Difference - $	$	(6,259,800)
Difference - %		-485.9%

2025 Ending Fixed Asset Fund Balance		
2026 Ending Fixed Asset Fund Balance	$	5,357,500
Increase (Decrease) in Fixed Asset Balance	$	5,357,500

Net Assets Roll Forward Tab: Completed View

- Once the ending net asset balance and fixed asset fund balance are entered, the difference should be zero dollars and zero percent as shown here.
- If the amount is off but less than 1% then it is optional to find the remaining difference. If over 1% the error will say "Net Assets is off by more than 1%". The steps on the next few slides can be followed to resolve the issue.

St. Adelina
Milwaukee
CONFIDENTIAL FINANCIAL STATEMENT
NET ASSETS ROLL FORWARD
AS OF JUNE 30, 2026

Net Assets Roll Forward		
2025 Ending Total Net Assets Balance	$	6,259,800
2026 Net Surplus (Deficit) - Unrestricted	$	214,000
2026 Net Surplus (Deficit) - Restricted	$	60,000
2026 Net Surplus (Deficit) - FIOF	$	-
2026 Net Surplus (Deficit) - LOA	$	52,000
2026 Net Surplus (Deficit) - Covid-19 Relief	$	-
Unrealized Gains	$	-
Unrealized Losses	$	-
Depreciation Expense	$	60,000
2026 Ending Total Net Assets Balance, Calculated	$	6,645,800
Amount reported on CFS B/S	$	6,645,800
Difference - $	$	-
Difference - %		0.0%

2025 Ending Fixed Asset Fund Balance	$	5,162,500
2026 Ending Fixed Asset Fund Balance	$	5,357,500
Increase (Decrease) in Fixed Asset Balance	$	195,000

Errors
Net Assets Rolls Forward

Net Assets Roll Forward Tab: Off by >1%

- If the Net Assets Roll Forward is off by more than 1% there are steps to follow right below the calculation to resolve the issue.
- St. Adelina's Net Assets Roll Forward was off by 1.4% so they will need to follow the steps to see what is causing the issue.

St. Adelina
Milwaukee
CONFIDENTIAL FINANCIAL STATEMENT
NET ASSETS ROLL FORWARD
AS OF JUNE 30, 2026

Net Assets Roll Forward		
2025 Ending Total Net Assets Balance	$	6,259,800
2026 Net Surplus (Deficit) - Unrestricted	$	239,000
2026 Net Surplus (Deficit) - Restricted	$	60,000
2026 Net Surplus (Deficit) - FIOF	$	-
2026 Net Surplus (Deficit) - LOA	$	52,000
2026 Net Surplus (Deficit) - Covid-19 Relief	$	-
Unrealized Gains	$	-
Unrealized Losses	$	-
Depreciation Expense	$	(60,000)
2026 Ending Total Net Assets Balance, Calculated	$	6,550,800
Amount reported on CFS B/S	$	6,645,800
Difference - $	$	(95,000)
Difference - %		-1.4%

2025 Ending Fixed Asset Fund Balance	$	5,162,500
2026 Ending Fixed Asset Fund Balance	$	5,357,500
Increase (Decrease) in Fixed Asset Balance	$	195,000

Errors
Net Assets is off by more than 1%

Net Assets Roll Forward Tab: Off by >1%, Continued

#	Steps to take to resolve Net Assets Roll Forward Issues	Parish CFS Amount	Parish Internal Financial Amount	Difference
1	Review the Data Entry Balance Sheet tab and ensure total assets on the CFS (Data Entry Cell P61) matches your internal financials total assets.	$ 6,885,800	$ 6,885,800	$ -
2	Review the Data Entry Balance Sheet and ensure total liabilities on the CFS (Data Entry Cell P95) matches your internal financials total liabilities.	$ 240,000	$ 240,000	$ -
3	Review the Data Entry Balance Sheet and ensure total restricted net assets on the CFS (Data Entry Cell P104) matches your internal financials restricted net assets.	$ 540,000	$ 540,000	$ -
4	Review the Data Entry Balance Sheet and ensure the total unrestricted net assets on the CFS (Data Entry Cell P110) matches your internal financials unrestricted net assets.	$ 6,105,800	$ 6,105,800	$ -
5	Review the Data Entry tab Income Statement and ensure total income on the CFS (Data Entry Cell P184) matches your internal financials total income.	$ 1,929,500	$ 1,929,500	$ -
6	Review the Data Entry tab Income Statement and ensure total expense on the CFS (Data Entry Cell P259) matches your internal financials total expense.	$ 1,588,500	$ 1,493,500	$ 95,000
7	Review the Data Entry tab Income Statement and ensure unrealized gains and losses on the CFS (Data Entry P262 - P263) matches your internal financials.	$ -	$ -	$ -

- St. Adelina entered its internal financials' assets, liabilities, restricted net assets, unrestricted net assets, income and expense.
- Everything tied out except expense which indicates that the issue relates to $95,000 extra expense reported on the CFS.
- If the difference was negative, then the CFS was reporting lower expenses compared to the internal financials.

Net Assets Roll Forward Tab - Off by >1% Continued

8	Review CFS Income Statement to ensure no debt receipts or payments are recorded. All debt (including long-term) should only be recorded on the Balance Sheet.		
9	Was there any revenue or expense posted directly to Equity in the 2024-2025 fiscal year that should have run through the income statement? To find entries made directly to Equity look at the account detail for each equity account and look for deposits or expenses. Fund adjustments wont affect the Net Assets Roll Forward.		
10	If there were no entries directly to equity during the 2024-2025 fiscal year, check to ensure the ending net asset balance for the 2023-2024 fiscal year was correct. You can do that by looking at your internal financials from 2023 and compare it to the 2023 CFS.		Leave Note Below
11	If you have gone through all of these steps and there is still a difference please leave a note here if anything out of the ordinary happened during the fiscal year.		

If steps 1 thru 7 do not show a variance, there are other items to consider:

1) Debt running through the income statement
2) Any entries directly to equity
3) Beginning balance for your net assets were off

If you have gone through all the steps, try to leave an explanation if there was anything out of the ordinary that happened in the last fiscal year. These notes will help the parish and school financial consulting office when they work with you to resolve the issue.

Depreciation Schedule Tab

- This tab should only be used by parishes that depreciate and can be ignored if the parish expenses the capital project in account 4740 on the CFS.
- If your parish just started depreciating, only new projects since the implementation of depreciation would be depreciated through expense. Prior projects were expensed fully when first purchased. To adjust the fixed asset balance for previously expensed assets the parish will need to book an adjustment against the fixed asset fund balance.
- To start: Select in the drop-down option if your parish or school already has a fixed asset schedule. If "Yes", then you can fill out section 1. If you do not have a depreciation schedule, then select the option "No" and fill out section 2's depreciation schedule.

CONFIDENTIAL FINANCIAL STATEMENT	
DEPRECIATION CALCULATION	
AS OF JUNE 30, 2026	
Does your parish or school have your own depreciation schedule?	**Select Option**

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Depreciation Schedule Tab: Section 1

SECTION 1:	FOR PARISHES WITH THEIR OWN DEPRECIATION SCHEDULE	
Fixed Asset	**Entity Fixed Asset**	**FY 2025-26 Depreciation Amount**
Land Improvements	Parish	$ 12,000
Buildings	Parish	$ 30,000
Furniture and Fixtures	Parish	
Equipment	Parish	$ -
Vehicles	Parish	$ -
Total	**Parish**	**$ 42,000**
Land Improvements	School	$ -
Buildings	School	$ 25,000
Furniture and Fixtures	School	$ 6,000
Equipment	School	$ -
Vehicles	School	$ -
Total	**School**	**$ 31,000**
Land Improvements	Cemetery	$ -
Buildings	Cemetery	$ -
Furniture and Fixtures	Cemetery	$ -
Equipment	Cemetery	$ -
Vehicles	Cemetery	$ -
Total	**Cemetery**	**$ -**

- The first section is for parishes or schools who already have a depreciation schedule.
- Enter the depreciation amount for the 2025-26 fiscal year based on the fixed asset type and entity.
- The three entity sections are Parish, School, and Cemetery.
- The amount will then populate on the Data Entry tab based on the entity the depreciation is entered in.

MAP PARISH ACCOUNTING CODES TO THE ARCHDIOCESAN STANDARD ACCOUNTS BELOW		Sacred Life & Worship	Christian Formation	Elementary School	Social Ministry	Administrative	Buildings & Grounds	Other	High School	Restricted Funds					Total
Acct #	Description	(Depts 10-19)	(Depts 20-32)	Depts 34-39)	(Depts 40-59)	(Depts 60-75)	(Dept 80)	(Depts 90, 96)	Support	Cemeteries (Dept 92)	Parish Restr Funds	Faith in Our Future	Love One Another (Dept 98)	COVID-19 Relief	Parish
XX-4760	Depreciation Expense			31,000		42,000				0					73,000

Depreciation Schedule Tab: Section 2

- If the parish or school does not have a depreciation schedule, the parish may use Section 2 of the depreciation schedule tab to set up a 40-year depreciation schedule.
- The only method of depreciation used on the depreciation schedule tab is straight line depreciation.

SECTION 2	FOR PARISHES WITHOUT THEIR OWN DEPRECIATION SCHEDULE						
Fixed Asset	Entity Fixed Asset	Name	Depreciation Method	Total Cost at Purchase	Useful Life (Years)	Month Put into service	Year put into Service
			Straight Line				
			Straight Line				
			Straight Line				
			Straight Line				
			Straight Line				
			Straight Line				
			Straight Line				
			Straight Line				
			Straight Line				
			Straight Line				
			Straight Line				
			Straight Line				

Depreciation Schedule Tab: Asset Information

Add the asset information. This is important because it tells what asset classification it is and what entity the fixed asset is for.

1) Fixed Asset type. Options Include: Land improvements, Buildings, Furniture's & Fixtures, Equipment and Vehicles. This should match the classification on the Statement of Financial Position (i.e., Balance Sheet).
2) Entity Fixed Asset: Parish, School or Cemetery. This is important because that is the class / department the depreciation expense will be added in.
3) Name of the fixed asset.

Fixed Asset	Entity Fixed Asset	Name	Depreciation Method
Buildings	Parish	Parish Roof from 2020	Straight Line
Land Improvements	Parish	New Parking Lot	Straight Line
Buildings	School	School Secure Entrance	Straight Line
Buildings	School	School Replacement Windows - First floor	Straight Line

Depreciation Schedule Tab: Historical Cost Information

Optional: Use if parish does not have its own depreciation schedule

- Historical cost information is entered.
- Add in the total cost at purchase (total cost it took to place into service) and add in the useful life determined by your capitalization policy.
- Add in the month and year it was placed into service. The month the asset is placed into service should be the first full month after completion (e.g. If construction ended July 2025, the month the asset was placed into service would be August).

Fixed Asset	Entity Fixed Asset	Name	Depreciation Method	Total Cost at Purchase	Useful Life (Years)	Month Put into service	Year put into Service
Buildings	Parish	Parish Roof from 2020	Straight Line	$ 250,000	10	June	2020
Land Improvements	Parish	New Parking Lot	Straight Line	$ 180,000	15	September	2024
Buildings	School	School Secure Entrance	Straight Line	$ 75,000	5	August	2024
Buildings	School	School Replacement Windows - First floor	Straight Line	$ 202,500	15	June	2019

Depreciation Schedule Tab: Calculation

- Calculates the monthly and annual depreciation for each depreciable asset.
- Accumulated depreciation is calculated as of June 30, 2026.
- Show the value of the fixed asset for the next 40 years if you scroll to the right.

SECTION 2	FOR PARISHES WITHOUT THEIR OWN DEPRECIATION SCHEDULE											
Fixed Asset	Entity Fixed Asset	Name	Depreciation Method	Total Cost at Purchase	Useful Life (Years)	Month Put into service	Year put into Service	Monthly Depreciation	June 30, 2025 Fixed Asset value	FY 2025-26 Depreciation Amount	June 30 2026 Accumulated Depreciation	June 30, 2026 Fixed Asset value
Buildings	Parish	Parish roof from 2021	Straight Line	$ 250,000	10	June	2021	$ 2,083.33	$ 150,000	$ 25,000	$ 125,000	$ 125,000
Land Improvements	Parish	New Parking Lot	Straight Line	$ 180,000	15	September	2025	$ 1,000.00	$ 180,000	$ 9,000	$ 9,000	$ 171,000
Buildings	School	School Secure Entrance	Straight Line	$ 75,000	5	August	2025	$ 1,250.00	$ 75,000	$ 12,500	$ 12,500	$ 62,500
Buildings	School	School Replacement Windows First Floor	Straight Line	$ 202,500	15	June	2020	$ 1,125.00	$ 135,000	$ 13,500	$ 81,000	$ 121,500

XX-4760	Depreciation Expense			26,000		34,000				0					60,000

The depreciation expense calculated on this tab is added to the data entry tab under either the parish, school or cemetery classes / departments.

Balance Sheet Tab

(Statement of Financial Position)

- After all the Parishes financials have been entered on the Data Entry tab, the Balance Sheet should be fully populated. This should then match the parishes balance sheet.
- *Note: There may be differences between the parish balance sheet and the CFS balance sheet if the parish does not follow the chart of accounts recommended by the Archdiocese of Milwaukee.*
- Print this tab out for financial council review. It is formatted for printing.

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PARISH CODE: A99

St. Adelina
Milwaukee
CONFIDENTIAL FINANCIAL STATEMENT
BALANCE SHEET
AS OF
JUNE 30 2026

UNRESTRICTED ASSETS		
Cash in Bank(s)-Gen'l	250,000	
Cash in Bank(s)-Payroll	30,000	
Petty Cash	300	
Savings Account(s)	200,000	
1000 TOTAL CASH		480,300
Accounts Receivable	25,000	
Other Receivables	5,000	
1100 TOTAL RECEIVABLES		30,000
1200 TOTAL PREPAIDS		8,000
1300 TOTAL INVENTORIES		9,000
Investments - Short Term	150,000	
Investments - Long Term	250,000	
Investments - Real Estate	0	
1500 TOTAL INVESTMENTS		400,000
1700 TOTAL FIXED ASSETS		5,685,000
1000-1700 TOTAL UNRESTRICTED ASSETS		6,612,300
UNRESTRICTED LIABILITIES		
Current Liabilities	110,000	
Deferred Revenue	30,000	
2000-2400 TOTAL CURRENT LIABILITIES		140,000
Notes Payable - Banks & Parishes	0	
Notes Payable - Mortgage	100,000	
2700 TOTAL LONG-TERM LIABILITIES		100,000
2000-2700 TOTAL UNRESTRICTED LIABILITIES		240,000

RESTRICTED FUNDS		
Cemetery Cash in Bank(s)	100,000	
Cemetery Fixed Assets	0	
Cemetery Investments	0	
TOTAL ASSETS- CEMETERY		100,000
TOTAL LIABILITIES- CEMETERY		0
Restricted Cash in Bank(s)	170,000	
Restricted Investments	270,000	
TOTAL RESTRICTED ASSETS		440,000
NET ASSETS		
Net Assets - Cemetery	100,000	
Net Assets - Endowment	140,000	
Faith in Our Future Net Assets	0	
Love One Another Net Assets	80,000	
Net Assets - Other Restricted	220,000	
2800 TOTAL RESTRICTED NET ASSETS		540,000
General Fund	787,300	
Parish Designated	0	
Fixed Assets Fund Bal	5,585,000	
2900 TOTAL UNRESTRICTED NET ASSETS		6,372,300
2800-2900 TOTAL NET ASSETS		6,912,300
2000-2900 TOTAL LIABILITIES & NET ASSETS		7,152,300
PREPARED BY:	John Doe	
PASTOR/PARISH DIRECTOR:	Fr. Mark Robinson	

ARCHDIOCESE of MILWAUKEE

Profit & Loss Tab

(Statement of Activities)

- The Profit & Loss tab will be populated based on the amounts in the data entry tab. This should match the parish's internal financial statements.
- Confirm that Net Operating Income and Net Income match the parish's internal financials.
- Print this tab out for financial council review.

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PARISH CODE: A99

St. Adelina
Milwaukee
CONFIDENTIAL FINANCIAL STATEMENT
CONSOLIDATED PROFIT AND LOSS STATEMENT
FOR THE FISCAL YEAR ENDING
JUNE 30 2026

Acct. No.		Operating 2025-2026	Restricted 2025-2026	Faith in Our Future 2025-2026	Love One Another 2025-2026	COVID-19 Relief 2025-2026
	Revenues					
3010/3020	Weekly Envelopes and Offertory Collection	520,000				
3000	Contributions (excluding 3010,20,30,50,70)	55,500	8,000		50,000	
3030	Special Restricted Parish Collections		60,000			
3050	Bequests	30,000	0			
3100	Tuition and Program Fees	1,015,000				
3300	Rental Income	12,000				
3400/3500	Other Revenue (excluding 3455,60, 3510,20)	57,000	10,000		2,000	
3455	Pandemic Assistance					0
3500	Sale of Assets	20,000				
3600	Fund Raising and Activity Events	57,000				
	Total Operating Revenues (Line 14-23)	**1,766,500**	**78,000**		**52,000**	**0**
	Expenses					
4010	Salaries	950,000	0	0	0	0
4020/4190	Salary Related Benefits	168,000	0	0	0	0
4000/4190	**Total Salaries & Benefits (Line 27+28)**	**1,118,000**	**0**	**0**	**0**	**0**
4200/4300	Supplies & Purchased Services Costs	88,500	0	0	0	0
4400/4500	Building & Grounds Expenses	121,000	0	0	0	0
4600/4700	Other Expenses (excluding 4690 and 4740)	105,000	28,000	0	0	0
4760	Depreciation Expense	0	0	0	0	0
4810.1	Support of Other Elementary Schools	0	0	0	0	0
4810.2	Support of Secondary Schools	0	0	0	0	0
	Total Operating Expenses (Line 29-35)	**1,432,500**	**28,000**	**0**	**0**	**0**
	OPERATING SURPLUS (DEFICT) (Line 24-36)	**334,000**				
Add:	**Other Receipts**					
3070	Special Collections for Others Income	3,000	0	0	0	0
3460	Proceeds from Archdioaesan Assisstance	0	0	0	0	0
92-3000	**Total Cemetery Receipts**		**30,000**			
	Total Other Receipts (Line 40-42)	**3,000**	**30,000**	**0**	**0**	**0**
Deduct:	**Other Disbursements**					
4690	Special Collections for Others Expense	3,000	0	0	0	0
4740	Capital Expenditures	0	0	0	0	0
92-4000	**Total Cemetery Disbursements**		**20,000**			
	Total Other Disbursements (Line 46-48)	**3,000**	**20,000**	**0**	**0**	**0**
	NET SURPLUS (DEFICIT) (Line 37+43-49)	**334,000**	**60,000**	**0**	**52,000**	**0**
	Other Non-Cash Transactions					
3472	Unrealized Gains on Investments	0	0	0	0	0
3473	Unrealized Losses on Investments	0	0	0	0	0
	NET (INCLUDING OTHER NON-CASH)	**334,000**	**60,000**	**0**	**52,000**	**0**

School Tab

- The "School" tab will populate if you have a Parish school and enter the financials on the "Data Entry" tab.
- This tab is helpful to see the:
  - Net Parish support of the school
  - Total student count
  - Cost per student

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PARISH CODE: A99

St. Adelina
Milwaukee
CONFIDENTIAL FINANCIAL STATEMENT
SCHOOL PROFIT AND LOSS STATEMENT
FOR THE FISCAL YEAR ENDING
JUNE 30 2026

ACCT #	REVENUES	ACTUAL 2025-2026
3000	Total Contributions	0
3110	Tuition - Private Pay + Miscellaneous	400,000
3120	Registration & Fees	115,000
3140	Tuition - Private School Choice Program	500,000
3150	Tuition - Special Needs Scholarship Program	0
3100	Total Tuition and Program Fees	1,015,000
3300	Total Rental Income	2,000
3400	Total Other Revenue	35,000
3500	Total Sale of Assets	0
3600	Total Fund Raising and Activity Events	0
	TOTAL OPERATING REVENUES (Line 13 to 22)	1,052,000

ACCT #	EXPENSES	ACTUAL 2025-2026
4010	Salaries	712,500
4020-4190	Salary-related Benefits	111,000
4000/4100	Total Salaries + Benefits	823,500
4200/4300	Total Supplies & Purchased Services Costs	45,500
4400/4500	Total Building & Grounds Expenses	79,000
4600/4700	Total Other Expenses	56,000
	TOTAL OPERATING EXPENSES (Line 26 to 31)	1,004,000
	NET PARISH SUPPORT(Line 22 - 33)	48,000
	NUMBER OF STUDENTS ENROLLED SEPT 2025	83
	COST PER STUDENT	12,096

Assessment Tab

- The assessment in FY 2026-27 is 6.0% of gross receipts for the parish and school.
- Credits:
    - 10% of long-term debt
    - $4,625 per student for parish schools
- These credits reduce the gross receipts amount, which is used to calculate the assessment.

<u>Assessment Payments</u>

a) To be paid quarterly. Some parishes opt to pay monthly.

b) Use the submitted CFS amount for the September 2026 payment

c) If final, accepted CFS changes assessment amount, adjust future payments to true up the total amount paid.

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ARCHDIOCESAN ASSESSMENT FORM

Payable During The 2026-27 Fiscal Year

PARISH:	**St. Adelina**	**PARISH CODE: A99**
CITY:	**Milwaukee**	
PERSON PREPARING THIS REPORT:	**John Doe**	
TITLE:	**Director of Administrative Services**	
PASTOR/PARISH DIRECTOR:	**Fr Mark Robinson**	

1	Gross receipts, fiscal year ended June 30 2026 (From Profit & Loss Tab Cell H-24 - Cell H-22)		1,766,500
2	Less: 10% of LT debt as of June 30, 2026 (from Balance Sheet Cell E-42)	10,000	
3	Credit for parish elementary school students K5-8: # K5-8 Students on 3rd Friday in September 2025 x $4,625	319,125	
4	Total deductions from gross receipts (line 2 plus line 3)...................		329,125
5	Net assessable income (line 1 minus line 4)................		1,437,375
6	Archdiocesan assessment amount (multiply amount on line 5 by 6.0%.) This is the preliminary calculation of your Archdiocesan Assessment payable during the 2026-27 fiscal year. It may be adjusted after review by the Office of Parish Financial Consulting. You will be sent a statement of the actual amount due. Payments are due in quarterly installments on September 1, December 1, March 1, and June 1..............		**86,243**

Cover Sheet Tab

- Confirm totals match parish's internal financial statements
- Print
- Sign and date by:
  - Pastor
  - Both Trustees, and
  - Finance Council Chair

  Reminder to type or print the names of those signing the Cover Sheet below the signature lines.
- Scan signed cover sheet and include with CFS submission package.

Tip: *Allow time at a finance council meeting prior to the submission due date for review.*

By signing the cover sheet, the Pastor, both Trustees and the Finance Council Chair acknowledge that the CFS accurately reflects the parish's internal financial statements, that the Unrestricted Assets, Restricted Assets, Net operating Income and Net Income are correct.

Confidential Financial Statement Cover Sheet

Parish Code:	A99
Parish Name:	St. Adelina
Pastor/Parish Administrator/Parish Director:	Fr. Mark Robinson
For the Year Ending:	JUNE 30 2026

As required by Archdiocesan policy, a copy of the parish annual financial statement has been submitted to the Archdiocese. We assert that the parish Finance Council has met and reviewed the Balance Sheet and Statement of Receipts and Disbursements for the parish, that these statements have been presented to the Pastoral Council, and that a summary of the financial statements with the same information has been communicated to our parishioners.

We assert that the Internal Financials tie to the Confidential Financial Statement and that the following balances are correct

Total Unrestricted Assets	$	6,612,300
Total Restricted Assets	$	440,000
Net Operating Income	$	334,000
Net Income	$	334,000

Date of meeting with Pastoral Council: ______________________

Date of communication to parishioners: ______________________

The financial statements were communicated to our parishioners by (e.g., bulletin, newsletter, mailing): ______________________

Signatures:

Signature Pastor/Parish Administrator/Parish Director	Date	Signature Finance Council Chair	Date
Print Name, Pastor/Parish Administrator/Parish Director		Print Name, Finance Council Chair	
Signature Trustee - Secretary	Date	Signature Trustee - Treasurer	Date
Print Name, Trustee - Secretary		Print Name, Trustee - Treasurer	

Questions?
Please email the Parish & School Financial Consulting Team at Parishfinance@archmil.org

Rob Kratoska, CPA, CMA – Director of Parish & School Financial Consulting

Email: kratoskar@archmil.org

Phone Number: 414-769-3377

Dawn Thiele - Parish & School Finance Consultant

Email: thieled@archmil.org

Phone Number: 414-769-3336