

Funny You Should Ask...



A NEWSLETTER FROM PARISH & SCHOOL FINANCIAL CONSULTING · ARCHDIOCESE of MILWAUKEE

June 2024 - volume 13, issue 2

This newsletter is sent electronically to parish and school directors of administrative services, business managers and bookkeepers. If you have suggestions for topics, please [let us know](#).

[View the *Funny you should ask...* page](#) on our website.

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Fiscal Year End Reminders

Get ready to celebrate the new fiscal year with these hints and reminders!

Financial Cut Off

- Revenue may not be recorded unless funds have been received
- Expenses may not be accrued if the purchase has not been made
- Expenses may not be deferred if the expense has already been incurred

Balance Sheet Review

- Have all accruals been updated appropriately?
- Has prepaid expense been reported correctly?
- Has SCRIP inventory been updated?

Budget Due Dates

- Deficits: May 15th
- Balanced: June 17th

Final Payments FY 2023-24 due June 30th

- Assessment
- PIPIT (Participants' Indemnity Plan Irrevocable Trust)
- Priest Pension

New Trustees & Councils

As new members join pastoral and finance council with the fiscal year change, it is a great time to remind trustees and council members of their fiduciary duties.

Trustees

- Provide copy of Trustee Manual: [Parish Trustee Manual \(archmil.org\)](http://archmil.org)
- Obtain credit report from newly elected trustees and review it with the pastor. Ask the perspective trustee about any concerns found on the credit report. If the perspective trustee is not responsible with his/her own finances, can you trust him/her with the parish's resources?
[Credit Report \(archmil.org\)](http://archmil.org)

Pastoral & Finance Councils

- Ensure council members are aware of the Archdiocesan manuals for councils (see link below)
- Encourage council members, especially chairs, to attend council training
 - Training typically offered in the August – October timeframe
- Contact Tom Fredrickson in Missionary Planning & Leadership for more information on training opportunities: 414-769-3354 or fredricksont@archmil.org
- [Pastoral Councils Finance Councils Trustees Commissions Committees \(archmil.org\)](http://archmil.org)

Priests / Parish Administrators & Payroll

Priests Compensation & Professional Expense Workbooks

- Update for new fiscal year and for new priests.
- [Priest Professional Information \(archmil.org\)](http://archmil.org)

New Pastor / Administrator

- Form 8822-B for Change of Address or Responsible Party
- [Form 8822-B \(Rev. December 2019\) \(irs.gov\)](https://irs.gov)
- [About Form 8822, Change of Address | Internal Revenue Service \(irs.gov\)](https://irs.gov)

Payroll

- Update any changes to benefit rates and salaries for July 1st payroll

Safe Environment Office Updates

1. Safe Environment Annual Compliance Documentation due July 1, 2024

The annual Safe Environment Compliance Documentation report for July 1, 2023 through June 30, 2024 for parishes and schools is due on July 1, 2024. An email was sent out on May 1st, 2024 with the document to be used.

2. Next Date is June 3, 2024 for Facilitators Training for the Adult Safe Environment Education Sessions

This training is for any parish or school staff/volunteer that would like to be a facilitator for adult Safe Environment Education sessions. It is offered twice per year.

June 3, 2024

9:00 AM - 4:00 PM (Lunch Provided)

Mary Mother of the Church Pastoral Center

3501 S Lake Dr, St Francis, WI 53235

Registration is required.

https://archmil.regfox.com/safe-environment-facilitator-training-spring-2024?utm_campaign=website&utm_medium=email&utm_source=sendgrid

Contact Cynthia Rivera-Garcia with questions: [414-769-3447](tel:414-769-3447) or riveragarcia@archmil.org

Department of Labor Overtime Ruling

The [DOL has issued a final rule](#) regarding salary and overtime pay requirements that is likely to affect your organization. See below for a recording, slides, and recommended job description ministerial exception verbiage from the recent webinar conducted by Archdiocese of Milwaukee General Counsel Sharon Hanson and the Office of Parish and School HR.

Webinar slides: [Funny You Should Ask... Newsletters \(archmil.org\)](#)

Webinar recording: <https://us02web.zoom.us/rec/share/BnmBpNFKiPv33Ym7cJD8cY-6Me8E7F-261IU3xEu0LOd3yIpV0AFCKmdBuMdST8S.0LTsbJqI5qNLXd-J>

Webinar recording password: 4q@c4.0s

Recommended Language for Ministerial Exception:

The duties and requirements of this position are ministerial in nature and include participating in Mass, prayer, and leading others in prayer, as appropriate. These duties are central to our mission as a Catholic parish.

The employee is expected to know and act consistently in accordance with the mission, policies, and tenets of the Catholic Church and the Code of Ethical Standards for Church Leaders. The employee is further expected to perform all duties and responsibilities with an overriding commitment to develop our Catholic Faith Community in accordance with the doctrines, laws, and norms of the Catholic Church.

Save-the-Date for the Third Annual HR Leadership Seminar

Who: All parish and school pastors, administrators, parish directors, business managers, and school presidents/ principals are invited to attend.

What: This year's topic is Conflict Resolution and Performance Management

When: Wednesday, October 23rd, 2024, 1:30 - 4:00pm

Where: Mary, Mother of the Church Pastoral Center

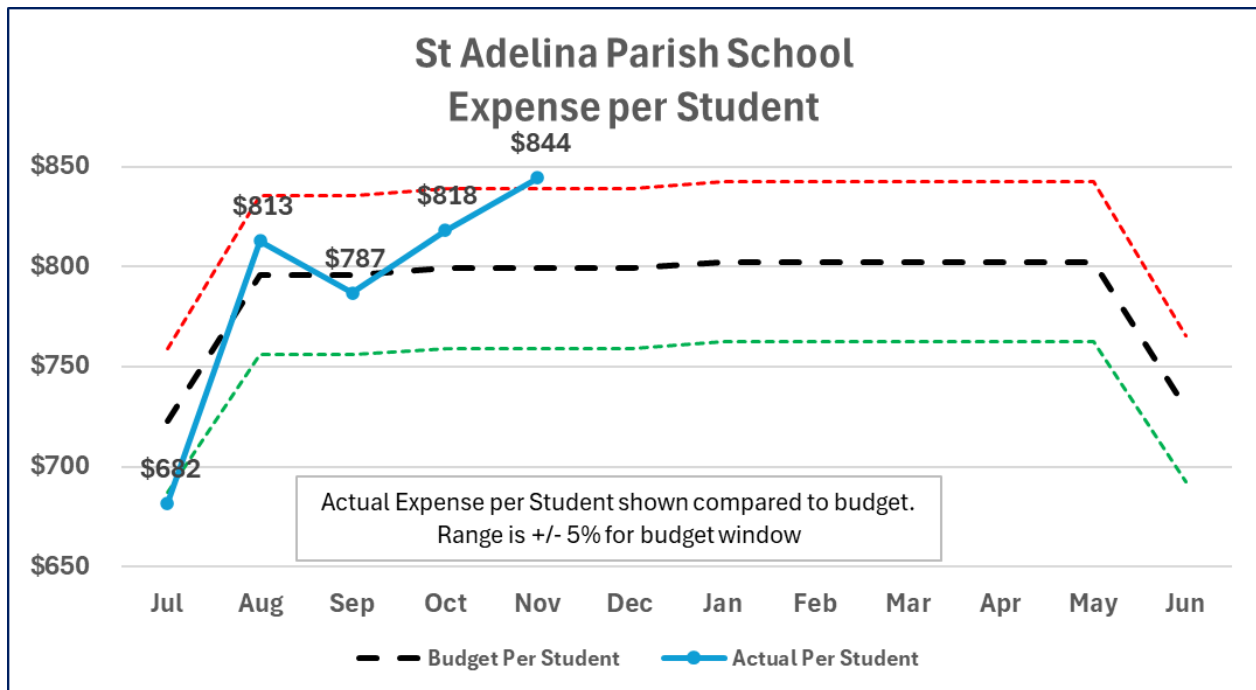
Getting Ready for New Fiscal Year – DAS & School Principals

With the new fiscal year starting, it is a great time for DAS / Business Managers / Bookkeepers to consider how they will be working with their parishes' school principals this coming year. A school is often a large portion of a parish's financial picture, and it is important that the school principal understands how his or her management of staff and costs impacts the "big picture."

If you already meet at least monthly with your school principal, that's great! Make sure meetings are scheduled out for the year, including extra time in December or January to start collecting school budget information for FY 2025-26.

If you have a parish school, and haven't set up regular monthly meetings during the school year, this school year is a great time to start! Prior to the school year starting, you should go over the school budget with the principal. Consider setting metrics, such as revenue per student and expense per student. You can use the budgeted values as a baseline, then track the values each month so that the principal understands where he or she needs to focus attention.

Example of a chart tracking actual expense per student compared to the monthly budgeted amounts:



2024-2025 Parish and School Salary Survey

The 2024-2025 Parish and School Salary Survey is here! This year, a local HR support organization, MRA, will be facilitating the survey on behalf of our office.

This year's survey is two parts:

1. Salary Survey Contact Info Form

Each parish and school must designate ONE staff member to complete the survey on behalf of the parish/school. This should be a staff member who already has access to compensation information (think: Business Manager/ HR/ Leadership).

Parishes/schools MUST COMPLETE THE FORM BELOW BY JUNE 26 at 12:00 noon in order to participate in the Salary Survey:

<https://archmil.regfox.com/salary-survey-contact-info-form-2024-2025>

2. Salary Survey Questionnaire

Each Salary Survey Designee will receive the salary survey questionnaire to complete. The Designee will also receive the final salary survey report upon completion of the survey. Remember: Only participating organizations will receive the final report!

Confidential Financial Statement (CFS)

The FY 2023-24 CFS templates will be available sometime the week of July 8th.

Parish & School Financial Consulting is excited to announce that there will be several options for training. There will be a video, ~35 minutes in length, that will be posted online for you to view on your own or to use as reference at a later date.

Live trainings on Microsoft Teams are tentatively scheduled for:

Thursday, July 11th, 10:00am

Tuesday, July 16th, 1:30pm

Wednesday, July 31st, 9:30am

Invitations to the Teams meetings will be forthcoming.

During these sessions, members of the Parish & School Financial Consulting team will present the training and take questions.

As a reminder, CFS templates are due (emailed to parishfinance@archmil.org) on:

*Monday, September 16th, 2024 for parishes without a school participating in School Choice
OR*

Thursday, October 31st, 2024 for parishes with a school participating in School Choice

Updated Stipend and Stole Fees

Stipends and stole fees are changing as of July 1, 2024. A notice went to the priests in the May 30, 2024 Chancery newsletter. At the time of this newsletter writing, we are anticipating additional updates to specific fees. Once these are finalized, a notice will be sent to DASs / Business Managers / Bookkeepers with the details. Additional information

will be included in this upcoming notice; however, below are some practical considerations that you will want to implement for July 1st.

Please note that the Clergy Manual and other manuals will require updates, which may take time.

Also, please note that these changes in rates do not apply to help out rates at this time.

Current changes:

	Rate for Requests Received through June 30, 2024	Rate for Requests Received on or after July 1, 2024
Mass Stipend	\$10	\$20
Wedding	\$75	\$100
Funeral	\$50	\$75
Quinceañera	\$75	\$100

Parishes should notify parishioners of the price changes in their weekly parish bulletins.

Tracking Mass Stipends

For an extended period of time, both \$10 and \$20 stipends may be applied to Masses. If a Mass is requested by June 30, 2024, the stipend will be \$10.

For example, a person who requests a Mass on Friday, June 28th for December 27, 2024 would donate \$10 for this Mass intention. A person who contacts the parish office on July 1, 2024 to request a Mass intention on December 27, 2024 would be asked for a \$20 donation.

Since Masses are requested months in advance, continue using the existing Mass book. However, beginning July 1st, when new Mass requests are received, note in the Mass book that this is a \$20.00 stipend Mass. Masses without a \$20.00 notation would be assumed to be a \$10.00 Mass stipend. The consistent documentation of what was paid will be required in order to calculate what is earned when the Mass intention is fulfilled. This documentation should be continued until there are no future \$10.00 stipend Masses on the schedule. For many parishes, it may be summer of 2025 before this practice could end.

Priests who collect Mass stipends (instead of electing the stipend offset) would collect the stipend offered for that particular Mass.

Recommended Accounting Practices

Each parish should have a separate checking account for stipend and stole fees. The checking account should be named with the parish name followed by “Stipend and Stole Fees.”

For example, “St. Adelina – Stipend and Stole Fees.”

As with other parish accounts, there should be three people who may sign for this account:

- 1) the Pastor / Parish Administrator / Parish Director,

- 2) Trustee – Secretary, and
- 3) Trustee – Treasurer.

Dual signatures on checks are required.

Amounts received as Mass intention donations should be deposited into this checking account. Because the funds are not earned until the Mass intention is fulfilled, a liability must be set up on the balance sheet. This liability account indicates that the parish does not “own” the funds, but is holding the funds until the Mass intention obligations are fulfilled.

When Mass intentions are received:

Dr Checking Acct – Stipend & Stole Fees (for CFS, map to Acct 1010)
Cr Acct 2090 Other Current Liabilities

At the end of each month, the parish should review the Mass intention book and total the amounts owed for Masses at both \$10 and \$20 rates.

If the priest who earned the Mass stipend elected to collect individual stipends, the parish should send a check to the priest for the stipends earned that month. The journal entry is:

Dr Acct 2090 Other Current Liabilities
Cr Checking Acct – Stipend & Stole Fees (for CFS, map to Acct 1010)

If the priest elected the stipend offset, the monthly journal entry includes the same entry as above, but also includes the parish recognizing the stipend revenue as income:

Dr Acct 2090 Other Current Liabilities
Cr Checking Acct – Stipend & Stole Fees (for CFS, map to Acct 1010)

Dr Acct 1010 General Checking Account
Cr Acct 3080 Mass Stipends and Stole Fees

School Choice Financial Audits

Change for 2024: Financial Audits for School Choice are due to parishfinance@archmil.org by October 31st. These audit reports are due to the Dept. of Instruction (DPI) on October 15th. Please send the financial audits to Parish & School Financial Consulting as soon as they are available, but no later than October 31st.

The Regular Fare

How Do I Make That Check Payable?

The [Check Issuing Guidelines](#) revised April 1, 2023.

Building Commission

Building Commission attendance is currently by appointment only. Contact [Jane Ore](#) (orej@archmil.org or 414-769-3340) for more information. Data for proxies should be submitted 2-4 weeks prior to meeting date to allow time for review.

2023-2024 Upcoming Building Commission Schedule

June 13, 2024

August 8, 2024

October 10, 2024

December 5, 2024

Catholic Mutual Corner/PIPIT

Catholic Mutual Group's coverages and policies apply **only** to those entities participating in the Participants' Indemnity Plan ("PIP" or "PIPIT").

Catholic Mutual Group publishes a quarterly on-line newsletter, [Catholic Mutual Connection](#), which focuses on timely loss prevention and safety topics. It is found on the [Catholic Mutual website](#) under *Newsletters*.

Information and forms specific to locations within the Archdiocese of Milwaukee are located on the [Catholic Mutual website](#). You must log in to access this information. The Archdiocese of Milwaukee username is **0065mil** and the password is **service**.

Questions about the Catholic Mutual Group website or specific articles in the newsletter can be directed to the Catholic Mutual Milwaukee Service Office at 262-255-6906.

PIPIT Mandatory Trainings – recertify annually

[Workplace Safety Training end user instructions](#).

Read the [Workplace Safety Training Mandate](#).

[Cyber Security Training end user instructions](#).

Read the [Cyber Security Training Mandate](#).

The Quarter Ahead

June 2024

- 13 – Building Commission
- 15 – Priest compensation form due to employer
- 17 – Submit balanced budgets to [Parish & School Financial Consulting Office](#) for review
- 30 – Fiscal Year Ends
- 30 – Final payments for assessment, priest pension, and PIPIT due for fiscal year

July 2023

- 1 – Fiscal Year Begins
- 1 – Reminder to update payroll deductions for new insurance rates
- 1 – Safe Environment Annual Compliance Documentation due
- 31 – Form 941 (Quarterly Payroll Reporting) due to IRS for quarter ended 6/30
- Lay pension reports for April-June (2Q) distributed
- Confidential Financial Statement forms available

August 2023

- Lay pension information and payment for 2Q calendar year due
- 10 – Building Commission Meeting. Attendance by appointment only. Contact [Jane Ore](#) (414-769-3340)

September 2023

- 1 – First payment due on current year assessment based on Confidential Financial Statement
- 16 – Confidential Financial Statements due for parishes without schools participating in School Choice programs (those CFS files are due October 31, 2024, along with copies of their financial audit report)
- 30 – Quarter End
- Check [State of Wisconsin unclaimed property site](#)

Resources

[CUPP Website \(email: \[cuppwi@madisondiocese.org\]\(mailto:cuppwi@madisondiocese.org\) \)](#)

[IRS Form 8822-B for Change of Address or Responsible Party.](#)

[Rectory Lease Template – for Priests](#)

[Rectory Lease Template – for Non-Priests](#)

[Employee Assistance Program](#)

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