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### Mission Statement of the Archdiocese of Milwaukee:

To proclaim the Gospel of Jesus Christ through his saving death and resurrection by calling, forming and sending disciples to go and make new disciples. As a people, we are called to encounter Jesus and grow as disciples through the sacramental life of the Church.

Volume 3 • Issue 1 • June 2025

## Happy New Year! (Almost!)

The new fiscal year starts July 1<sup>st</sup>! As we come to the fiscal year close, those running parishes and school “behind the scenes” have a lot to do! In this newsletter, you will find information on requirements due for the fiscal year end. I encourage trustees and finance council chairs to verify with their parish finance team that this work is completed.

We want to thank the parish and school Business Managers / Directors of Administration / Directors of Operations / Bookkeepers for their work this fiscal year. We look forward to working with you in the coming year.

In Christ,

[Rob Kratoska, CPA, CMA](#)

Director of Parish & School  
Financial Consulting

[John Barker](#)

Director of Parish & School  
Human Resources

## Safe Environment Annual Compliance Documentation due July 1, 2025

An email was sent in April to your parish and school's on-site safe environment coordinators providing the template and instructions to complete your parish and/or school's annual safe environment compliance documentation. Please discuss with your safe environment coordinator to confirm that they received the email and have everything they need to complete the required documentation by July 1, 2025, in order to ensure that your site's report is submitted on time.

### [2024-2025 Safe Environment Compliance Documentation for Parish/School](#)

This form is to be used for a parish with or without a school. If completing the form for both a parish and school, you will complete one combined report.

### [2024-2025 Safe Environment Compliance Documentation for an Independent School](#)

This form is to be used for a school that is not associated with a parish.

**The report must be completed and returned to the Safe Environment Office by July 1, 2025, in one of two ways:**

1. Email the PDF to [garcia@archmil.org](mailto:garcia@archmil.org) or [hofmannm@archmil.org](mailto:hofmannm@archmil.org)
2. Mail the original signed PDF to  
Safe Environment Office  
3501 South Lake Drive  
Milwaukee, WI 53235

## Priests / Parish Administrators & Payroll Reminders for New Fiscal Year and Pastor Transfers

### New Pastor / Administrator / Parish Director

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

### Priest Compensation & Professional Expense Workbooks

- Update for new fiscal year and for new priests.
- [Priest Compensation Information](#)  
*Requires login to My Archmil.*

### Rectory Leases

- If a new rectory lease is required, be sure to file a proxy prior to signing lease(s) with priest(s).
- If priest is renting rectory, the lease should be executed (signed) to complete the priest comp workbook.

### Payroll

- Update any changes to salaries to be effective as of July 1.
- Confirm FICA/FUTA taxes are not applied to priests within the payroll system.

## 2025 Stewardship Workshop Tuesday, July 22, 2025

Continental Breakfast at 8 AM. The first session begins at 8:30 AM. The workshop concludes with Daily Mass at Noon.

Mary Mother of the Church Pastoral Center

3501 S Lake Drive, St Francis, WI 53235

### **KEYNOTE: Fueling the Fire: How a Clear Mission Ignites Parish Life**

*Father Dennis Saran, Pastor, St. Dominic Parish, Brookfield*

Discover how a clear and living mission statement can truly energize everything your parish does.

### **Breaking Down our Silos: The Importance of Great Parish Communication**

*Marc Puechner, Director of Communications and Technology Integration, Our Lady of Lourdes, Milwaukee*

Good communication isn't just nice - it is ESSENTIAL. Find out how to get your message out clearly and creatively.

### **New Wine - Fresh Wineskins: A Stewardship Refresh**

*Cindy Lukowitz, Director of Stewardship, Archdiocese of Milwaukee*

Come and be inspired to renew your parish's approach to stewardship and make it a true expression of faith in your parish.

### **CAPSTONE: They Gave Themselves First to the Lord: The Spirituality of the Offertory in the Life of the Parish**

*Father John LoCoco, Parochial Administrator, St. John Vianney Parish & Judicial Vicar, Archdiocese of Milwaukee*

Reflect on how the Offertory is not just about money - it's about our total response to God's call. A powerful reflection on the *real* meaning of the Offertory in our faith, liturgy and parish life.

**\*\* Registration is FREE but closes on Tuesday, July 15th \*\***

Register:

<https://archmil.regfox.com/2025-stewardship-workshop>

## New Trustees & Council Members

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. In addition, please make sure trustees and council members, including chairs, are set up appropriately in My Archmil. This will ensure that they receive communications from the Archdiocese. See training on Parish & School Financial Consulting's Online [training page](https://www.archmil.org/offices/parish-school-financial-consulting/training.htm) for "My Archmil" to learn how to set up new and deactivate old user ids: <https://www.archmil.org/offices/parish-school-financial-consulting/training.htm>.

### Trustees

- Provide copy of [Trustee Manual](https://www.archmil.org/Resources/2009ParishTrusteeManual.htm). Review the *Conflict of Interest Policy* on page 42 (PDF page 45).  
<https://www.archmil.org/Resources/2009ParishTrusteeManual.htm>.
- Obtain [credit report](https://www.archmil.org/Resources/Credit-Report.htm) (<https://www.archmil.org/Resources/Credit-Report.htm>) 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?

### Pastoral & Finance Council Members

- Ensure council members are aware of the Archdiocesan manuals for councils (see Training & Formation link below)
- Encourage council members, especially chairs, to schedule council training for their parish:
  - Contact Tom Fredrickson in Missionary Planning & Leadership for more information on training opportunities: 414-769-3354 or [fredricksont@archmil.org](mailto:fredricksont@archmil.org)
- [Training and Formation for Parish Leaders](https://www.archmil.org/Offices--Services/Parish-Councils/Planning-Training):  
<https://www.archmil.org/Offices--Services/Parish-Councils/Planning-Training>

## Accounting Fiscal Year End Reminders

### Financial Cut Off for Accruals

See page 7 of this newsletter for accounting guidance on accruals. Also, see online training for Faithful Finances: Fiscal Year End Accrual Accounting: <https://www.archmil.org/offices/parish-school-financial-consulting/training.htm>

### Balance Sheet Review

- 1) Have all accruals been updated appropriately?
- 2) Has prepaid expense been reported correctly?
- 3) Are account reconciliations complete? Has the pastor and/or trustee signed off on all bank / investment account reconciliations?
- 4) Has Scrip inventory been reconciled?
- 5) Has annual depreciation been booked (if parish is following US GAAP)?

## Upcoming Microsoft Teams Webinars

The following training opportunities will be offered by Microsoft Teams Webinars over the next few months.

Registration is required to attend. Please click on a date below to register.

**Faithful Finances: Priest Compensation** presented by Rob Kratoska (Parish & School Financial Consulting):

- 1) [Wednesday, June 4<sup>th</sup>; 10:30am – 11:30am](#)
- 2) [Thursday, June 12<sup>th</sup>; 2:00pm - 3:00pm](#)

**Faithful Finances: 2025 Confidential Financial Statement (CFS)** presented by Michael Waddell (Parish & School Financial Consulting):

- 1) [Tuesday, July 22<sup>nd</sup>; 10:00-11:30am](#)
- 2) [Thursday, July 31<sup>st</sup>; 2:00pm-3:30pm](#)

Recorded training sessions and presentations, if available, may be viewed here:

<https://www.archmil.org/offices/parish-school-financial-consulting/training.htm>

## Payments due to Archdiocese Year End Reminders

Final payments are due to the Archdiocese by June 30, 2025:

- a) Assessment (parish & school)
- b) PIPIT (Participants' Indemnity Plan Irrevocable Trust)
- c) Priest Pension (parish & priest portion)
- d) Continuing Formation Trust

*If there are outstanding balances for the above, statements will be sent in June.*

**Note:** Each of the above should be paid with separate checks. These payments are deposited into different bank accounts. Sending separate checks helps ensure that payments are applied to the correct outstanding balance.

Lay Pension is invoiced quarterly. Please pay your Q1 2025 pension invoice if not already paid.



Tuesday, April 8, 2025

Dear Lay Pastoral Staff, Priests, Deacons, and Parish Directors of the Archdiocese of Milwaukee:

We are excited to introduce the new **Lay Initiative**, an Archdiocesan office dedicated to forming and supporting those who feel uniquely called to serve on pastoral staffs in our parishes.

We recognize the beauty, complexity and vastness of the lay vocation as encompassed in baptized persons – married and single – who work in every corner of our world. Distinctly, the Lay Initiative will focus on accompanying laity “who feel themselves called to work with their pastors in the service of the ecclesial community for its growth and life, by exercising a great variety of ministries according to the grace and charisms which the Lord is pleased to give them.” (Saint Paul VI, *Evangelii Nuntiandi*, 73).

To cultivate this aspect of the lay vocation, we must gain a deeper understanding of the lay ministry landscape in the Archdiocese of Milwaukee. Conducting a survey is our first step in seeing who is out there and what the needs are. The Lay Initiative is focused on what is commonly known as the “pastoral staff” of a parish – those laity (along with some religious and permanent deacons) who are entrusted with a key ministry area in the parish. In parishes with schools or those supporting system schools, the pastoral staff would include the principal. In most cases, these positions are paid, but we recognize that in some parishes, such pivotal positions are served by volunteers. We invite all pastoral staff, deacons, priests, and parish directors to complete [THIS SURVEY](#) to help us build the foundation of the Lay Initiative.

Additionally, all pastoral staff who serve in a key ministerial role in their parish are invited to attend our **Lay Initiative Inaugural Event** on **Tuesday, June 10 at 9:30 am**. Join us for mass followed by a reception with remarks from Archbishop Grob. You can find more information and register [HERE](#).

***Pastors and Parish Directors:** Please ensure that your pastoral staff has received this letter and encourage them to complete the survey and attend our inaugural event.*

We stand on the shoulders of those who helped establish strong ministries of administration, catechesis, evangelization, liturgy and music, outreach, pastoral care, stewardship, and so much more in parishes throughout the Archdiocese of Milwaukee. We are excited to collaborate with you in identifying the local needs, challenges, and opportunities for lay ministry in our parishes.

Please reach out to us with any questions, and please pray for this new initiative, knowing that we are also praying for you.

Sincerely yours in Christ,

**Brenda Cline**  
Director of Priest Placement and the Lay Initiative  
[clineb@archmil.org](mailto:clineb@archmil.org)

**Meg Aspinwall**  
Associate Director of the Lay Initiative  
[aspinwallm@archmil.org](mailto:aspinwallm@archmil.org)

## Parish Financial Reviews

At time of this June publication, Parish & School Financial Consulting team is expecting to conduct a total of 30 parish financial reviews during the fiscal year ending June 30<sup>th</sup>, 2025.

Our goal is to review each parish once every 2-3 years. However, when COVID came, reviews came to a halt. As there is now a backlog of reviews, we are planning to cover all parishes over a four year period. We typically schedule reviews 3-4 months in advance.

If you are interested in having your parish reviewed, please contact [Rob Kratoska](#).

## Change to Continuing Formation for Non-Archdiocese of Milwaukee Priests Currently Serving in Parish or Archdiocesan Ministry Assignments

We are changing our method for continuing formation funding for non-Archdiocesan priests serving in parish or Archdiocesan Ministry assignments within the Archdiocese. In the past, we asked the parishes to forward continuing formation funds to the applicable religious order and to manage continuing formation funds for their extern priest(s) within the parish. This direction has led to confusion. To clear up the confusion, to promote fraternity among clergy, and to ensure that all clergy within the Archdiocese are able to attend the various formation activities of the Archdiocese, we are changing that direction.

With the start of the next fiscal year on July 1, 2025, the continuing formation trust will invoice all Archdiocesan parishes and institutions for the continuing formation contributions for their clergy and parish directors. This is the existing process for Archdiocesan clergy and parish directors. The change is to include religious order and extern clergy. For fiscal year 2026 (July 1, 2025- June 30, 2026), the continuing formation contributions are as follows:

|  |         |
|--|---------|
| Active Priests, Deacons and Parish Directors | \$1,200 |
| Senior Deacons                               | \$ 480  |
| Assisting Priests (shared if more than one)  | \$ 600  |

Retreats will continue to be funded by the parish. The retreat amount is \$600.

Training sessions for religious order and extern clergy will be held on **July 17<sup>th</sup>**. Sessions will be offered in person and simultaneously online. Registration will be included in the next Continuing Formation of Clergy (CFC) Newsletter.

If you have questions, please contact Deacon Kurt Peot at (414) 769-3309 or [peotk@archmil.org](mailto:peotk@archmil.org). Deacon Kurt is in the office on Wednesdays and Thursdays.

## Proxy Reminders

As a reminder, there are a number of situations in which a parish or school must submit a proxy to the Chancery Office.

As a general rule, if the proposed expenditure exceeds 4% of the prior year's ordinary revenue or \$50,000 (whichever is smaller), a proxy must be filed. Amounts under \$1,500 do not require a proxy.

Also, all leases require a proxy, including rectory leases. As priests are transferring parishes in June, please make sure to submit proxy request for any new rectory leases.

The Chancery Newsletter from August 2023 includes additional information and examples: [https://www.archmil.org/ArchMil/attachments/2023AugustChanceryNewsletterV2.pdf?utm\\_source=sendgrid&utm\\_medium=email&utm\\_campaign=website](https://www.archmil.org/ArchMil/attachments/2023AugustChanceryNewsletterV2.pdf?utm_source=sendgrid&utm_medium=email&utm_campaign=website)

## Reporting Misconduct

The Archdiocese of Milwaukee offers online and phone methods of reporting misconduct. Please make sure that all new employees, key volunteers who work with children or vulnerable adults, and key volunteers involved with handling money (ushers, money counters, etc.) are aware of the options available for reporting misconduct. It is a best practice to remind all employees and key volunteers of these options at least annually.

There is a link to "Report Misconduct" at the bottom of the website: <https://www.archmil.org/>.

Options to report misconduct: <https://www.archmil.org/report-misconduct>  
Call: 800 461-9330 | Text: 414 348-4261

## Priest Personal Property Coverage in Parish Rectories

As priests are transferring assignments in June and may be moving into parish rectories, priests and parish business managers should be aware of the insurance coverage through Catholic Mutual Group (CMG).

*From Archdiocese of Milwaukee Participants' Indemnity Plan. PIPIT Coverage Program Reference Guide, page 22:*

### PRIEST/RELIGIOUS PERSONAL PROPERTY

Covers personal property of assigned Archdiocesan priests' only, while the Archdiocesan priest is on assignment or retired and living on Archdiocesan property. Coverage is afforded on a replacement cost basis up to limit of \$25,000. Specific limitations apply for loss of money, including numismatic property, etc. A deductible of \$250 per loss applies, except windstorm and hail losses will be subject to a \$2,500 per loss deductible. Animals, automobiles, motorcycles, aircraft, and boats are not covered.

Additional coverage is available on an individual basis through Catholic Mutual for an additional charge.

### COMPREHENSIVE PERSONAL LIABILITY

Covers each Archdiocesan priest only, while the Archdiocesan priest is on assignment or retired and living on Archdiocesan property for his negligent personal acts up to \$300,000 per occurrence. This coverage does not include auto liability.

Contact Suzanne Nickolai ([Snickolai@catholicmutual.org](mailto:Snickolai@catholicmutual.org)) or Kevin Carnell ([Kcarnell@catholicmutual.org](mailto:Kcarnell@catholicmutual.org)) at CMG with questions.

## Accounts Payable Aging Review

As parishes prepare to close their books for June 30<sup>th</sup>, it is a good time to review outstanding accounts payable.

For example, the parish should review any outstanding checks over 90 days old. Vendors should be contacted to see if checks were received. The parish should determine if the check needs to be voided and reissued. If the outstanding check is extremely old, such as from prior fiscal years, the parish may need to use a journal entry to write it off. Questions? Contact [parishfinance@archmil.org](mailto:parishfinance@archmil.org).

Ideally, each parish should have a policy in place regarding the length of time between reviewing stale transactions. The parish may want to confirm the length of time its financial institution honors issued checks and match the parish policy to this timeframe (often 90-180 days).

## Considering Wisconsin School Choice for your parish school?

There are many factors to evaluate when considering participation in WI School Choice, whether in the Private School Choice Program (PSCP) or the Special Needs Scholarship Program (SNSP) program.

On Tuesday, August 5<sup>th</sup>, join members of the Archdiocese of Milwaukee's Catholic School's Office along with Parish & School Financial Consulting to learn about the WI School Choice programs, including steps schools and finance councils should be taking during the year prior to participating.

Tuesday, August 5, 2025

9:30am – 12 Noon

Register:

<https://archmil.regfox.com/wi-school-choice-training->

Contact [Rob Kratoska](#) with questions.

## New Archmil Website

The Archdiocese of Milwaukee is pleased to unveil a new website on June 30<sup>th</sup>. The new website will be helpful for parishioners looking for information.

Most of the data that parishes might reference, however, is not included in the migration to the new website. Unfortunately, the links to the existing website will be changing. This means that many of the links parishes already use, including those in this newsletter, will no longer work.

The website developer is working on a solution to redirect users to the "new" addresses for the older content.

We will share more information once we have it. We appreciate your patience!

## Hiring for Mission: Best Practices for Recruiting for Schools and Parishes

Recruiting effective, mission-aligned staff and volunteers is essential for the vitality of schools and parishes. We should aim not only to fill roles with qualified individuals but also to sustain the Church's mission of faith formation, service, and community.

### 1. Mission-Driven Recruitment: Start with the Why

Begin by clearly articulating the mission of the school or parish. Every job posting, interview, and conversation should connect the role to the larger mission of Catholic education and pastoral ministry. Candidates should be able to see how their role supports the Church's evangelizing and educational mission.

**Best Practice:** Include a mission statement in job descriptions and ask candidates how their personal values align with it during interviews.

### 2. Hire for Both Skill and Spiritual Fit: Look Beyond the Resume

Catholic institutions require not only professional competence but also spiritual maturity or at least openness to Catholic teaching. It's essential to consider whether the candidate can work in a faith-based environment, regardless of their specific faith background.

**Best Practice:** Include questions about the candidate's comfort level working in a Catholic environment, and how they've demonstrated values like compassion, integrity, and service in prior roles.

### 3. Tap into Catholic Networks: Recruit Where the Audience Is

Post job opportunities in places where mission-aligned candidates are likely to be found—Catholic universities, diocesan newsletters, parish bulletins, CatholicJobs.com, and ministries such as FOCUS or NET Ministries.

**Best Practice:** Use relationships with Catholic colleges and seminaries to create talent pipelines for both teaching and pastoral roles.

### 4. Engage the Parish and School Community: Let Your Community Be Ambassadors

Often, the best candidates come through referrals. Parents, parishioners, alumni, and staff can all be powerful advocates in identifying mission-fit candidates.

**Best Practice:** Host information sessions or open houses for potential staff and volunteers. Create a referral bonus or recognition system for current staff who help identify strong candidates.

### 5. Build a Culture That Attracts: Retain by Creating Belonging

A strong culture not only attracts the right people but also retains them. Catholic schools and parishes should nurture a workplace rooted in prayer, collaboration, and mutual respect.

**Best Practice:** Offer spiritual development opportunities like retreats, prayer groups, and liturgies for staff and volunteers. Encourage a healthy work-life balance and ensure fair compensation, especially in ministry settings where burnout is a risk.

### 6. Streamline the Hiring Process: Don't Lose Great Candidates to Delays

While discernment is vital, an overly slow process can cause schools and parishes to lose strong candidates. A transparent, timely hiring process respects the candidate's time and reflects professionalism.

**Best Practice:** Set clear timelines for reviewing applications, conducting interviews, and making offers. Communicate regularly with candidates throughout the process.

### 7. Invest in Onboarding and Formation: Support New Hires Spiritually and Professionally

Even the best recruits need a structured transition into their new roles. Effective onboarding should include both job-specific training and orientation to the Catholic identity of the institution.

**Best Practice:** Include an introduction to the mission, staff prayer practices, key Church teachings relevant to the role, and mentorship by seasoned staff.

### 8. Prioritize Belonging, and Diversity in Unity: Reflect the Universal Church

Strive to reflect the cultural and ethnic diversity of the Church. This includes actively recruiting candidates from underrepresented groups while maintaining doctrinal fidelity.

**Best Practice:** Partner with diocesan offices for intercultural ministry and ensure your recruitment materials are welcoming and inclusive.

## Conclusion

Recruiting is certainly challenging these days but it is more than filling jobs—it's about finding individuals called to serve with joy, integrity, and faith. By aligning recruitment with mission, engaging community networks, and supporting staff holistically, parishes and schools can build vibrant teams that help the Church thrive today and into the future.

## Missionary Cooperation Plan (MCP)

Society for the Propagation of the Faith

The [Missionary Cooperation Plan \(MCP\)](#) is a program of the Archdiocese of Milwaukee, coordinated by the Society for the Propagation of the Faith, to facilitate annual mission appeals in support of the global Church. It allows missionaries to share their work and invite prayerful and financial support from parish communities.

### Collecting Donations (MCP)

There are three ways to collect donations for the Mission Organizations:

1. **In-Pew Collection:** Accept cash or check donations immediately following the appeal.
2. **Envelope Distribution:** Provide envelopes to parishioners before the appeal date and ask that donations be returned in the envelopes the following Sunday. Checks should be made payable to the **parish**, with **MCP** noted in the memo line.
3. **Online Donations:** Parishioners may donate online via credit card. Upon request, the Society for the Propagation of the Faith (SPOF) will provide the parish with a link to the online giving page.

### Processing Donations

The donation processing procedure remains the same as in previous years:

- If you receive a check made out to the **Mission Organization**, kindly ask the donor to rewrite the check payable to your **parish**.
- Once the appeal concludes and all donations are received, the parish should deposit the funds and issue **one final check** to our office. Include **MCP** and the **group number** in the memo line.
  - Make the check payable to:  
**Society for the Propagation of the Faith**  
**P.O. Box 070912**  
**Milwaukee, WI 53207-0912**
- For **clustered parishes** (i.e. Multi-Parish Management (MPM) Territories), please indicate whether you are sending:  
A single check representing donations from all parishes, or individual checks from each parish.
- Submit your check and the **MCP Parish Deposit Card** within **45 days** of your appeal.
- The MCP Parish Deposit Card will be mailed to the Business Manager. To download an additional blank copy, please use [this link](#).

### Important Notes:

- **Do not** make checks payable to the **Archdiocese of Milwaukee**.
- **Do not** make checks payable to the **Office for World Mission** or **World Mission Ministries**.
- **Do not** send funds directly to the **Mission Organizations**.

For any questions or financial issues regarding the MCP process, please contact: **Letzbia Laing-Martinez**  
Society for the Propagation of the Faith | 414-758-2283 | [laingmartinezl@archmil.org](mailto:laingmartinezl@archmil.org)

## Contract Employees and Health Insurance

Every year, parishes with schools have questions about how to handle benefits for teachers who are not renewing for the coming school year. In particular, issues arise when a teacher leaves one Catholic school to teach at a different Catholic school. The option to maintain benefits during this transition time must be given to the employee. Therefore, it is important that all schools follow the same guidelines on benefit coverage.

The [Parish and School Policy Manual](#) includes information on how to handle the benefits for contracted employees, such as teachers, in section 4210:

**Contract Employees and Health Insurance** Contracted employees who continue from the current school year to the following school year at the same school shall have continuous health insurance coverage if enrolled in the current school year.

Contracted employees who voluntarily leave an archdiocesan school at the end of the current school year and are contracted by another archdiocesan school for the following school year shall have continuous health insurance coverage for the months of July and August under the benefit package of the current school year archdiocesan school.

Contracted employees who are paid over a ten (10) month period, i.e., September through June, and will not be returning to the same school for the following school year must be paid in-full by June 30 of the current school year and all health insurance coverage ends on the same June 30. **Contracted employees who voluntarily choose to leave their current archdiocesan school at the end of the current school year, and are paid over a twelve (12) month period, i.e., September through August, must be given the following options:**

- The employee may choose to receive all earned but not yet paid salary by June 30 of the current school year. If the employee chooses this option, all health insurance coverage ends as of the same June 30 regardless of any contract in place at another archdiocesan school for the following school year.
- The employee may choose to continue to receive all earned but not yet paid salary as scheduled through August of the current calendar year. If the employee chooses this option, the employee shall have continuous health insurance coverage for the months of July and August under the benefit package of the current school year archdiocesan school.
  - The parish/school must provide this coverage under Continuation of Coverage. Please see the St. Raphael Health Plan Handbook for more information or contact the Archdiocese of Milwaukee HR and Benefits Administrator. An employee whose contract is non-renewed for the following school year must be paid in full by June 30 of the current school year and all health insurance coverage ends on the same June 30.

The Parish and School Policy Manual: <https://www.archmil.org/Resources-2.0/Parish-and-School-Policy-Manual.htm>

## ST RAPHAEL HEALTH PLAN – Important Information

### **HOW TO TRANSFER EMPLOYEES IN MYENROLL.COM**

If an employee or priest is moving to a different parish or school, please be sure to use the TRANSFER feature in MyEnroll.com. To do so, login to MyEnroll.com, enter the employee's or priest's last name in the Search box to get to her/his employee profile, then click on Transfer Employee and follow the prompts. Transferring employees or priests ensures that their benefits are not disrupted.

If you are receiving the transfer, go to your administrator page to approve it. Click on the House icon in the upper right corner of the screen, then click on Pending Transfers to Your Location under System Generated Tasks, and then click on the dropdown under Action to approve or decline the transfer.

### **SALARY INFORMATION IN MYENROLL.COM MUST BE CURRENT AND ANNUALIZED**

Salary information for all your employees in MyEnroll.com must be accurate and annualized.

Premiums for the Life, AD&D, Long Term Disability, and Short-Term Disability plans use salary data to calculate the premiums AND the benefits, so it is important that it is accurate. If it is not, you are not paying the correct premium, and you jeopardize the benefit amounts for your employees if/when a payout becomes necessary. Additionally, accurate salary information is required for Workers' Comp reporting.

To update salary information for your employees, go to their employee profiles (i.e., enter their last name in the Search box), click on Employment, then Edit next to Salary and enter the correct annualized amount. If you have many employees, BAS will upload the salary information for you. Contact the Support team at [Service@MyEnroll.com](mailto:Service@MyEnroll.com) or 800-945-5513, for details.

### **HELPFUL HINT FOR UPDATING INFORMATION IN MYENROLL.COM**

To see who among your employees is missing salary information (or Social Security numbers, Workers Comp codes, **addresses**, email addresses, job titles, etc.), download a Census report. When logged in to MyEnroll.com, click on Menus, then Reports, then Census Report. You can export the data to a Word doc, Excel file, or PDF by clicking on one of the tiny icons in the upper left corner of the screen. To enter missing data, go to the Employee Profile pages and click on the Edit link next to each field that needs updating.

### **THE PRESCRIPTION DRUG FORMULARIES CHANGE QUARTERLY; THE NEXT UPDATE IS JULY 1**

Formularies are posted in the Library under Quick Links in MyEnroll.com. Formularies change for a variety of reasons—new, better, and more affordable drugs become available, long-term data indicates serious side effects, supply issues, etc. Alternatives are always provided, and notices are mailed to the impacted members. If you are affected by a formulary change, please work with your doctor to get an alternative prescription. If your provider is adamant that a particular drug that has been removed from the formulary is the best drug for you, s/he can file an appeal with Caremark on your behalf.

Questions? Contact Maureen Wurster at [wursterm@archmil.org](mailto:wursterm@archmil.org).

## **2024-25 Fiscal Year End Accruals and Cut Off**

At the end of the fiscal year parishes and schools in the Archdiocese of Milwaukee should be making accruals in accordance with US GAAP and [PFMM section 2.4](#).

**What is an Accrual?** An accrual refers to revenues or expenses that have been earned or incurred, but have not yet been recorded in the books because payment has not been received or made. In accrual accounting, these are recognized at the time of the event (e.g., delivery of goods, use of services), not when cash changes hands. Accruals ensure that the parish or schools financials reflect the activity in the correct fiscal year.

([FASB ASC 606-10-25](#))

**When is the fiscal year cut off?** For the 2024-25 fiscal year, the cutoff date is June 30, 2025. This means that all financial transactions occurring on or before June 30, 2025, are included in the 2024-25 fiscal year, while transactions occurring on or after July 1, 2025, are recorded in the 2025-26 fiscal year. ([FASB ASC 825-10-25](#))

### **Examples of Accrual of Expenses Incurred but Not Yet Paid**

Record expenses incurred by June 30, 2025, but unpaid as accrued liabilities:

1. **Salaries and Wages:** Accrue wages earned by employees through June 30, 2025, if payroll is processed after that date.
2. **Vacation Accrual:** if your parish or school allows vacation time to be carried over to a future fiscal year that expense will need to be accrued so it is recorded in FY 2024-25.
3. **Utilities:** Accrue costs for services (e.g., electricity, water) used in June 2025 but billed or paid in July 2025 or later.
4. **Services Received:** Professional fees (e.g., legal, audit) or contractor services performed by June 30, 2025, but not yet invoiced or paid must be accrued.

### **Examples of Accrual of Revenue Earned but Not Yet Received**

Recognize revenue earned by June 30, 2025, even if cash is received later:

1. **Facility Rental Revenue:** Fees for services (e.g., Parish Hall) earned by June 30, 2025, but not yet collected must be accrued.
2. **Unpaid Tuition / Religious Education:** If there is a remaining amount of tuition or religious education fees to be collected for the FY 2024-25 the remaining revenue should be recorded, and the amount should be in accounts receivable. (Not to be confused with prepaid tuition which is for the 2025-26 fiscal year)

### **Prepaid Expenses and Deferred Revenue Adjustments**

Recognize revenue or expense in the 2025-26 fiscal year, even if cash is received before June 30, 2025.

1. **Prepaid Expenses:** Adjust costs paid before June 30, 2025, that benefit the next fiscal year (e.g., insurance, rent) to reflect only the portion used by June 30, 2025, as an expense, with the remainder as a prepaid asset.
2. **Deferred Revenue:** Defer cash received by June 30, 2025, for services or events occurring after that date (e.g., FY 2025-26 Prepaid Tuition) until earned.

## 2024-25 Fiscal Year End Accruals – Example Entries

### Accruals of Expenses - Examples

| #  | Account Number + Name           | Debit   | Credit  |
|--|---------------------------------|---------|---------|
| The first entry would be for accrued payroll for work performed in FY 2024-25 paid out in FY 2025-26. For example: Payroll for St. Adelina is every other week. The next payroll will be on July 7, 2025. St. Adelina will record one week's worth of expense (June 24 – 30, 2025) which was \$7,500.            |                                 |         |         |
| 1  | 4010 Salaries and Wages Expense | \$7,500 |         |
|  | 2060 Accrued Payroll            |         | \$7,500 |
| The second entry would be for an electric bill for FY 2024-25 received in FY 2025-26. For example: St. Adelina got an electric bill of \$3,000 in July of 2025 but it was dated June 28, 2025, and was for June usage. St. Adelina should record this in on June 28 2025, regardless of when the bill was paid.. |                                 |         |         |
|  | 4430 Electric Expense           | \$3,000 |         |
|  | 2010 Accounts Payable           |         | \$3,000 |

### Accruals of Revenues - Examples

| #  | Account Number + Name                     | Debit   | Credit  |
|--|---|---------|---------|
| The first entry would be for a hall rental in FY 2024-25 which has been provided but not fully paid. For example: St. Adelina rented out a hall for a June wedding but has not received the full amount as of June 30, 2025. St. Adelina accrued \$500 for hall rental provided in June 2025, unpaid as of June 30, 2025: received in FY 2025-26.  |   |         |         |
| 1  | 1140 Accounts Receivable - Miscellaneous  | \$500   |         |
|  | 3310 Rentals - Hall                       |         | \$500   |
| The second entry would be for tuition for the 2024-25 FY but not yet fully received by year end. For example: At the end of the 2024-25 FY St. Adelina School had \$9,000 of uncollected tuition. The amount should be accrued to ensure the revenue is recorded in the right FY. If any amount is presumed to be uncollectible an allowance for doubtful accounts should be recorded as well. |   |         |         |
| 2  | 1110 Accounts Receivable – Tuition & Fees | \$9,000 |         |
|  | 3110 Tuition – Private Pay                |         | \$9,000 |

### Prepaid Expenses and Deferred Revenue - Examples

| #   | Account Number + Name          | Debit    | Credit   |
|---|--------------------------------|----------|----------|
| The first entry would be for prepayment of rent for the 2025-26 FY in the 2024-25 FY. For example: St. Adelina doesn't have a gym and rents it for \$5,000 a year. The amount was paid in June 2025, but it was for the 2025-26 FY. |                                |          |          |
| 1   | 1290 Prepaid Expenses          | \$5,000  |          |
|   | 1010 General Checking          |          | \$5,000  |
| The second entry would be an example of a deferred revenue. For example: St. Adelina received \$15,000 for tuition for the 2025-26 FY collected in June of 2025.  |                                |          |          |
| 2   | 1010 General Checking          | \$15,000 |          |
|   | 2410 Deferred Tuition and Fees |          | \$15,000 |

## 2025-26 Fiscal Year Reversal Entries – Example Entries

### Reversal of Accrued Expenses - Examples

| #   | Account Number + Name           | Debit    | Credit   |
|---|---------------------------------|----------|----------|
| The first entry would be for the first payroll of FY 2025-26. St. Adelina's total payroll ends up being \$17,500 on July 7, 2025. Instead of having \$17,500 of expense, St. Adelina will only expense the amount between July 1 – 7, and the remainder will come from the accrued payroll from FY 2024-25.       |                                 |          |          |
| 1   | 4010 Salaries and Wages Expense | \$10,000 |          |
|   | 2060 Accrued Payroll            | \$7,500  |          |
|   | 1010 General Checking           |          | \$17,500 |
| The second entry is St. Adelina's payment of the electric bill in the 2025-26 FY. St. Adelina on July 3, 2025, paid the electric bill for June of \$3,000. Since the expense was already recorded the amount will come out of accounts payable. There should not be any expense if it was all for the 2024-25 FY. |                                 |          |          |
| 2   | 2010 Accounts Payable           | \$3,000  |          |
|   | 1010 General Checking           |          | \$3,000  |

### Reversal of Accrued Revenues - Examples

| #  | Account Number + Name                     | Debit   | Credit  |
|--|---|---------|---------|
| The first entry is the reception of the hall rental payment in FY 2025-26 for the hall rented out in FY 2024-25. St. Adelina received the \$500 for hall rental from June on July 16, 2025.  |   |         |         |
| 1  | 1010 General Checking                     | \$500   |         |
|  | 1140 Accounts Receivable - Miscellaneous  |         | \$500   |
| The second entry is when the remaining tuition amount for FY 2024-25 was received in FY 2025-26. St. Adelina received the remaining \$9,000 of tuition from FY 2024-25 throughout July 2025. |   |         |         |
| 2  | 1010 General Checking                     | \$9,000 |         |
|  | 1110 Accounts Receivable – Tuition & Fees |         | \$9,000 |

### Reversal of Prepaid Expenses and Deferred Revenue - Examples

| #  | Account Number + Name        | Debit    | Credit   |
|--|------------------------------|----------|----------|
| The first entry records the rental expense for FY 2025-26 that was paid in FY 2024-25. St. Adelina on July 1, 2025, will reverse the pre-payment of rent and record the expense since they are now in the next fiscal year.                |                              |          |          |
| 1  | 4720 Rental Expense          | \$5,000  |          |
|  | 1290 Prepaid Expenses        |          | \$5,000  |
| The second entry records the tuition revenue for FY 2025-26 that was received in FY 2024-25. St. Adelina on July 1, 2025, will reverse the deferred revenue for tuition and record the revenue since they are now in the next fiscal year. |                              |          |          |
| 2  | 2410 Deferred Tuition & Fees | \$15,000 |          |
|  | 3110 Tuition – Private Pay   |          | \$15,000 |

**Accrued Revenue and Expense:** This ensures revenue and expense is recorded in the 2024-25 fiscal year even if the cash has not been received or sent.

**Prepaid Expenses and Deferred Revenue:** This ensures the revenue and expense is recorded in the 2025-26 fiscal year even though the cash has been received or sent.

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### Checks from the Archdiocese of Milwaukee

If your parish receives a check from the Archdiocese of Milwaukee and you have questions about it, please contact our Accounts Payable team at: [accountspayable@archmil.org](mailto:accountspayable@archmil.org).

### Check Issuing Guidelines

If you are submitting a check to the Archdiocese, please make certain that it is clear what the check is for, for example, by using the memo line of the check.

<https://www.archmil.org/ArchMil/Resources/ParFin/FYSA-Newsletters/CheckIssuingGuidelinesrev2023.04.01.pdf>