



Faithful Finances 2025 CFS

Parish & School Financial Consulting

Table of Contents

1. [Purpose of the Confidential Financial Statement](#)
2. [Submission Dates](#)
3. [What to include in your CFS Submission](#)
4. [Important Information Prior to filling out the CFS](#)
5. [Table of Contents Tab](#)
6. [Helpful Information Tab](#)
7. [Data Entry Tab](#)
8. [Covid-19 Tab](#)
9. [Restricted & Debt Recon Tab](#)
10. [Explanations Tab](#)
11. [Retained Earnings Roll Forward Tab](#)
12. [Depreciation Calculation Tab](#)
13. [Balance Sheet Tab](#)
14. [Profit & Loss Tab](#)
15. [School Tab](#)
16. [Assessment Tab](#)
17. [Cover Sheet Tab](#)

What is the Purpose of the Confidential Financial Statement?

- 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 Monday, September 15, 2025

Include:

- 2025 CFS Excel Workbook
- FY 2024-25 Profit & Loss Statement
- June 30, 2025, 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 Friday, October 31, 2025

Include:

- 2025 CFS Excel Workbook
- FY 2024-25 Profit & Loss Statement
- June 30, 2025, 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 2024-25 financial audit report and corresponding management letter

Due by December 31, 2025


- FY 2025-26 fiscal practice audit report

What to include in your CFS Submission

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

1. Completed 2025 CFS Excel Workbook
2. Signed Cover Sheet
3. FY 2024-25 Profit & Loss Statement
4. June 30, 2025, Balance Sheet

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


Send

From ▾

waddellm@archmil.org


To


☐ Parish Finance;


Cc


Subject

A99 St. Adelina Milwaukee 2025 CFS Submission

 A99StAdelinaMilwaukee2025cfs-EXAMPLE.xlsx
149 KB

 A99StAdelinaMilwaueecoversheet.pdf
15 KB

 A99StAdelinaMilwaukee2024-25P&L.pdf
15 KB

 A99StAdelinaMilwaukeeJune2025BS.pdf
15 KB

Hello Parish Finance,

Attached is the FY 2024-2025 CFS workbook, signed cover letter, Profit & Loss Statement and June 30, 2025, 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”

Important information to know prior to filling out the CFS

- The Parish must fill out the CFS with June 30, 2025, financials that have been closed for the fiscal year (All adjusting entries should be made and all bank account reconciled).
 - *Reminder: If your parish school undergoes an audit for School choice, the final CFS cannot 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.



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.

2025 Confidential Financial Statement Template		
#	Table of Contents	Errors On Tabs
	<u>Information Tabs</u>	
1	Helpful Infomation Tab	
	<u>Parish Data Entry Tabs</u>	
1	Data Entry Tab	
2	COVID-19 Tab	
3	Restricted Reconciliation Tab	All Good
4	Explanations Tab	
5	Retained Earnings Roll Forward Tab	All Good
6	Depreciation Calculation Tab	
	<u>Report Tabs</u>	
1	Balance Sheet Tab	
2	Consolidated - Profit & Loss Tab	
3	School - Profit & Loss Tab	
4	Assessment Calculation Tab	
5	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 2024-2025
<u>Topics</u>	
	<u>General Information</u>
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:	John Doe									
TITLE:	Director of Administrative Services									
PREPARER'S EMAIL:	jdoe@stadelina.org	School K5-8:	0	School K3,K4:	0	Rel Ed:	0			
PREPARER'S PHONE NUMBER:	414-123-4567									
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 2024.
- From the drop-down menu pick your Parish School. If it is not listed, then choose other and then type it in cell J8.
- Do not 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:	John Doe								
TITLE:	Director of Administrative 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			

Data Entry Tab- Balance Sheet

- 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		Saced 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

[illegible]



- If the Parish has received any Pandemic relief funds during FY 2024-25, 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 2025				
Please provide the total of all COVID-19 revenue received, including: EIDL Grants, ESSER/GEER, EANS, City Forward Grants, ERTC, FFCRA, etc. <i>The total of all revenue posted in 3445.2 and 3455.3 must be listed on this form.</i>				
<i>Example:</i>				
	<i>Name of Fund</i>	<i>Account Code</i>	<i>Total Revenue</i>	<i>Purpose of Funds Received</i>
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	\$ 50,000.00	ERTC Funds
2	Other Pandemic Assistance	3455.3	\$ 50,000.00	ERTC Funds
3	Other Pandemic Assistance	3455.3	\$ 50,000.00	ERTC Funds
4	Other Pandemic Assistance	3455.3	\$ 50,000.00	ERTC Funds
5	Other Pandemic Assistance	3455.3	\$ 50,000.00	ERTC Funds

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

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							
	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	Scholarship	<<Enter Fund Name Here>>
2024 Ending Balance	-	-	-	-	-	-	-	-
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	10,000.00	-	52,000.00	50,000.00	50,000.00	-	-	-
Plus/Less Unrealized Gains/Losses	-	-	-	-	-	-	-	-
2025 Ending Balance (Calculated)	10,000.00	-	52,000.00	50,000.00	50,000.00	-	-	-
Amount reported on 2025 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

Restricted Reconciliation Tab – Debt no longer included

- One thing that is different on the 2025 CFS is that Long-Term Debt is no longer included on the Restricted Reconciliation Tab. This is due to the Archdiocese no longer including debt proceeds and payment in the Profit & Loss Statement.
- The Parish should run all debt entirely through the balance sheet. If there is any interest expense only include that in the parishes P&L.

	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

Restricted Reconciliation Tab- FY 2023-24 Ending Balances

Locate ending balances on the Restricted & Debt Recon tab in the parish's 2024 CFS

Copy & paste amount from the line "Amount reported on the 2024 CFS B/S" to the "2024 Ending Balance" on the 2025 Restricted Recon Tab

Debt no longer included on 2025 CFS

2023-2024 CFS Restricted Activity & Debt Reconciliations							
	Cemetery	Variance for Endowment & Other Restricted	Endowment & All Other Restricted	Total Endowment & All Other Restricted	Faith in Our Future (FIOF)	Love One Another (LOA)	Long-Term or Mortgage Debt
2023 Ending Balance	60,000.00	-	420,000.00	420,000.00	8,000.00	50,000.00	140,000.00
Plus: 2024 Income (P&L line 15 to 17 & 21)	40,000.00	-	120,000.00	120,000.00	-	53,000.00	-
Less: 2024 Expenses (P&L line 29 to 34)	10,000.00	-	-	-	-	-	-
Less: 2024 Debt Repayment (P&L line 47)	-	-	-	-	-	-	20,000.00
Less: 2024 Capital Expenditures (P&L line 49)	-	-	50,000.00	50,000.00	8,000.00	-	-
Balance from Operations	90,000.00	-	490,000.00	490,000.00	-	103,000.00	120,000.00
Plus/Less Unrealized Gains/Losses	-	-	-	-	-	-	-
2024 Ending Balance (Calculated)	90,000.00	-	490,000.00	490,000.00	-	103,000.00	120,000.00
Amount reported on 2024 CFS B/S	90,000.00	-	490,000.00	490,000.00	-	103,000.00	120,000.00
Difference	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

Restricted Reconciliation Tab - Restricted Fund Detail

- Since this is the second 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 2024 CFS for restricted funds.
- For St. Adelina, in 2024 they had a Scholarship Fund, Endowment Fund, and Building Fund. The ending balances are then copied into the starting balance spot on the 2025 CFS. This is the same process as the main accounts from the previous slide.
- The current year activity is then included in the below rows.

2023-2024 CFS Restricted Activity & Debt					
Variance for Endowment & Other Restricted	Endowment & All Other Restricted	Total Endowment & All Other Restricted	Scholarship	Endowment	Building Fund
-	420,000.00	420,000.00	25,000.00	90,000.00	305,000.00
-	120,000.00	120,000.00		60,000.00	60,000.00
-	-	-		-	-
-	-	-	-	-	-
-	50,000.00	50,000.00	-	-	50,000.00
-	490,000.00	490,000.00	25,000.00	150,000.00	315,000.00
-	-	-	-	-	-
-	490,000.00	490,000.00	25,000.00	150,000.00	315,000.00
-	490,000.00	490,000.00	25,000.00	150,000.00	315,000.00
0.00	0.00	0.00	0.00	0.00	0.00

Restricted 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)

Restricted Reconciliation Tab - Scholarships

- Scholarship column is locked on the 2025 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 in restricted on the data entry tab.

Confirm Difference is \$0 after all amounts are entered	
	Scholarship
2024 Ending Balance	25,000.00
Plus: 2025 Income (P&L line 15 to 17 & 21)	8,000.00
Less: 2025 Expenses (P&L line 29 to 34)	8,000.00
Less: 2025 Capital Expenditures (P&L line 49)	-
Less: 2025 Capital Purchases (Equity ADJ)	-
Balance from Operations	25,000.00
Plus/Less Unrealized Gains/Losses	-
2025 Ending Balance (Calculated)	25,000.00
Amount reported on 2025 CFS B/S	25,000.00
Difference	0.00

This will be the cash amount for your Scholarship Fund as of 6/30/2025

St. Adelina Milwaukee- Scholarship Fund		
Restricted Funds Analysis		
2024-2025	<--Fiscal Year	
Account	Description of Restricted Revenue/Expense	Schoolship 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 is made, the Parish should record a debit to account 4785 Restricted Fund Expense and a credit to account 3480 Restricted Fund Distribution. This will move the funds from restricted to unrestricted.
- A fund transfer from the Endowment Fund to the General Fund will also need to be made

The Parish must ensure endowment distributions are only from earnings and realized gains. It can never come from principal!	
	Endowment
2024 Ending Balance	150,000.00
Plus: 2025 Income (P&L line 15 to 17 & 21)	10,000.00
Less: 2025 Expenses (P&L line 29 to 34)	20,000.00
Less: 2025 Capital Expenditures (P&L line 49)	-
Less: 2025 Capital Purchases (Equity ADJ)	-
Balance from Operations	140,000.00
Plus/Less Unrealized Gains/Losses	-
2025 Ending Balance (Calculated)	140,000.00
Amount reported on 2025 CFS B/S	140,000.00
Difference	0.00

St. Adelina Milwaukee- Endowment		
Restricted Funds Analysis		
2024-2025 <-- 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		
93-4780	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>>
2024 Ending Balance	315,000.00	-	-	-	-
Plus: 2025 Income (P&L line 15 to 17 & 21)	60,000.00	-	-	-	-
Less: 2025 Expenses (P&L line 29 to 34)	-	-	-	-	-
Less: 2025 Capital Expenditures (P&L line 49)	-	-	-	-	-
Less: 2025 Capital Purchases (Equity ADJ)	180,000.00	-	-	-	-
Balance from Operations	195,000.00	-	-	-	-
Plus/Less Unrealized Gains/Losses	-	-	-	-	-
2025 Ending Balance (Calculated)	195,000.00	-	-	-	-
Amount reported on 2025 CFS B/S	195,000.00	-	-	-	-
Difference	0.00	0.00	0.00	0.00	0.00

Fund Name pulled from excel where this Parish tracks restricted funds
St. Adelina Milwaukee- Building Fund

Restricted Funds Analysis		2024-2025	<--Fiscal Year
		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



- 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 there are any known differences add a comment in the below box. (Common examples include: an account being reclassified or reserves being borrowed for Love One Another.)

[illegible]

Restricted Reconciliation Tab - Common Issues Part 1

- If you are getting 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:
 - The CFS Data Entry Tab not having all the restricted assets entered, or
 - The amount calculated on the Restricted Reconciliation Tab is off.

Example: All of sub accounts balance, so it is due to my CFS Balance Sheet not reporting all the restricted assets. I will need to add \$40,000 to the restricted section of the balance sheet.

YOUR RESTRICTED ACTIVITY DOES NOT TIE OUT									
	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	25,000.00	150,000.00	315,000.00
Plus: 2025 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: 2025 Expenses (P&L line 29 to 34)	20,000.00	-	-	-	28,000.00	28,000.00	8,000.00	20,000.00	-
Less: 2025 Capital Expenditures (P&L line 49)	-	-	-	-	-	-	-	-	-
Less: 2025 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	-	-	-	-	-	-	-	-	-
2025 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 2025 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 2024 CFS and verify that all your Income and Expenses have been included from your Internal Financials.
- If you are not accounting for each restricted account individually you will find filling out the Restricted Reconciliation Tab of the CFS 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 didn’t include \$8,000 in its starting balance and was missing \$20,000 of restricted income.

	YOUR RESTRICTED ACTIVITY DOES NOT TIE OUT								
	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	Scholarship	Endowment	Building Fund
2024 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: 2025 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: 2025 Expenses (P&L line 29 to 34)	20,000.00	-	-	-	28,000.00	28,000.00	8,000.00	20,000.00	-
Less: 2025 Capital Expenditures (P&L line 49)	-	-	-	-	-	-	-	-	-
Less: 2025 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	-	-	-	-	-	-	-	-	-
2025 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 2025 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

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.

RETURN TO TABLE OF CONTENTS		PARISH CODE:		
<p align="center">St. Adelina Milwaukee</p> <p align="center">CONFIDENTIAL FINANCIAL STATEMENT</p> <p align="center">EXPLANATION OF RESTRICTED FUNDS</p> <p align="center">AS OF JUNE 30, 2025</p>				
<p align="center">IF YOUR BALANCE SHEET SHOWS A DOLLAR AMOUNT ON THE LINE LABELED INVESTMENTS-RESTRICTED, YOU MUST COMPLETE THIS FORM.</p>				
<p>Please provide information on each restricted net asset reported on the Balance Sheet included in accounts number 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.</p> <p align="center">Do not include cemetery amounts in this section. Explain any differences below.</p>				
#	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	\$ -	

Retained Earnings Roll Forward Tab

- New on the 2025 CFS is the Retained Earnings Roll Forward Tab. This tab is designed to help parishes ensure their net assets roll forward from the 2024 CFS to the 2025 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 2024 ending total net asset balance from cell J-37 of the 2024 CFS Balance Sheet Tab.
- Next add the 2024 fixed asset fund balance amount from cell I-34 of the 2024 CFS Balance Sheet Tab

St. Adelina Milwaukee	
CONFIDENTIAL FINANCIAL STATEMENT	
RETAINED EARNINGS ROLL FORWARD	
AS OF JUNE 30, 2025	
Retained Earnings Roll Forward	
2024 Ending Total Net Assets Balance	
2025 Net Surplus (Deficit) - Unrestricted	\$ 214,000
2025 Net Surplus (Deficit) - Restricted	\$ 60,000
2025 Net Surplus (Deficit) - FIOF	\$ -
2025 Net Surplus (Deficit) - LOA	\$ 52,000
2025 Net Surplus (Deficit) - Covid-19 Relief	\$ -
Unrealized Gains	\$ -
Unrealized Losses	\$ -
Depreciation Expense	\$ 60,000
2025 Ending Total Net Assets Balance, Calculated	\$ 386,000
Amount reported on CFS B/S	\$ 6,813,300
Difference - \$	\$ (6,427,300)
Difference - %	-498.9%
2024 Ending Fixed Asset Fund Balance	
2025 Ending Fixed Asset Fund Balance	\$ 5,525,000
Increase (Decrease) in Fixed Asset Balance	\$ 5,525,000

Retained Earnings Roll Forward Tab – Complete

- Once you add in the ending net asset balance and fixed asset fund balance 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 “Retained Earnings 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		
RETAINED EARNINGS ROLL FORWARD		
AS OF JUNE 30, 2025		
Retained Earnings Roll Forward		
2024 Ending Total Net Assets Balance	\$ 6,259,800	
2025 Net Surplus (Deficit) - Unrestricted	\$ 214,000	
2025 Net Surplus (Deficit) - Restricted	\$ 60,000	
2025 Net Surplus (Deficit) - FIOF	\$ -	
2025 Net Surplus (Deficit) - LOA	\$ 52,000	
2025 Net Surplus (Deficit) - Covid-19 Relief	\$ -	
Unrealized Gains	\$ -	
Unrealized Losses	\$ -	
Depreciation Expense	\$ 60,000	
2025 Ending Total Net Assets Balance, Calculated	\$ 6,645,800	
Amount reported on CFS B/S	\$ 6,645,800	
Difference - \$	\$ -	
Difference - %	0.0%	
		Errors
		Retained Earnings Rolls Forward
2024 Ending Fixed Asset Fund Balance	\$ 5,162,500	
2025 Ending Fixed Asset Fund Balance	\$ 5,357,500	
Increase (Decrease) in Fixed Asset Balance	\$ 195,000	

Retained Earnings Roll Forward Tab - Off by more than 1%

- If the Retained Earnings Roll Forward is off by more than 1% there are steps to follow right below the calculation to resolve the issue.
- St. Adelina's Retained Earnings Roll Forward was off by 1.9% so they will need to follow the steps to see what is causing the issue.

St. Adelina Milwaukee		
CONFIDENTIAL FINANCIAL STATEMENT		
RETAINED EARNINGS ROLL FORWARD		
AS OF JUNE 30, 2025		
Retained Earnings Roll Forward		
2024 Ending Total Net Assets Balance	\$ 6,259,800	
2025 Net Surplus (Deficit) - Unrestricted	\$ 239,000	
2025 Net Surplus (Deficit) - Restricted	\$ 60,000	
2025 Net Surplus (Deficit) - FIOF	\$ -	
2025 Net Surplus (Deficit) - LOA	\$ 52,000	
2025 Net Surplus (Deficit) - Covid-19 Relief	\$ -	
Unrealized Gains	\$ -	
Unrealized Losses	\$ -	
Depreciation Expense	\$ 60,000	
2025 Ending Total Net Assets Balance, Calculated	\$ 6,670,800	
Amount reported on CFS B/S	\$ 6,645,800	
Difference - \$	\$ 25,000	
Difference - %	1.9%	
		Errors
		Retained Earnings is off by more than 1%
2024 Ending Fixed Asset Fund Balance	\$ 5,162,500	
2025 Ending Fixed Asset Fund Balance	\$ 5,357,500	
Increase (Decrease) in Fixed Asset Balance	\$ 195,000	

Retained Earnings Roll Forward Tab - Off by more than 1% Continued.

#	Steps to take to resolve Retained Earnings 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.	\$ 1,518,500	\$ 1,493,500	\$ 25,000
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.	\$ -	\$ -	\$ -

- To find the issue St. Adelina Parish followed each step to find the issue. It is best to start from step 1 and work down since the issue could be from any step or multiple at once.
- St. Adelina entered their internal financials' assets, liabilities, restricted net assets, unrestricted net assets, income and expense. Everything tied out except expense which tells them that the issue is to do with all the expenses not being reported.
- If the difference was negative, then the CFS was reporting too many expenses compared to the internal financials.

Retained Earnings Roll Forward Tab - Off by more than 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	Where there are any entries made 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 won't affect the Retained Earnings 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.			
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.	Leave Note Below		

- If you go through steps 1-7 and all the internal financials agree to the CFS then there are still a couple reasons why it could be off.
- If there was any debt running through the income statement, any entries directly to equity or if the beginning balance for your net assets were off, these could all be reasons why your retained earnings does not roll forward.
- 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, and the parish finance office can help resolve the issue.

Depreciation Calculation Tab

- Another new tab on the 2025 CFS is the depreciation calculation 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. This is since previous 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.

Milwaukee CONFIDENTIAL FINANCIAL STATEMENT DEPRECIATION CALCULATION AS OF JUNE 30, 2025												
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, 2024 Fixed Asset value	June 30, 2025 Fixed Asset value	June 30 2025 Accumulated Depreciation	FY 2024-2025 Depreciation Amount
			Straight Line					\$ -	\$ -	\$ -	\$ -	\$ -
			Straight Line					\$ -	\$ -	\$ -	\$ -	\$ -
			Straight Line					\$ -	\$ -	\$ -	\$ -	\$ -
			Straight Line					\$ -	\$ -	\$ -	\$ -	\$ -
			Straight Line					\$ -	\$ -	\$ -	\$ -	\$ -

Depreciation Calculation Tab – Asset Information

- The first four columns is where you will add the asset information. This is important because it tells what asset classification it is and what entity the fixed asset is for.
- The first column is what type of fixed asset it is. Options Include: Land improvements, Buildings, Furniture's & Fixtures, Equipment and Vehicles. This should match the classification of where it is on the Balance Sheet.
- The second column is whether the fixed asset is for the Parish, School or Cemetery. This is important because that is the class the depreciation expense will total into.
- The third column is the name of the fixed asset. St. Adelina had 4 in the example below.

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 Calculation Tab – Historical Cost Information

- The next part of the tab is where the 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.
- Lastly, 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 2024, 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 Calculation Tab – Calculation of Depreciation

- When all the information for depreciation is entered it will automatically calculate.

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, 2024 Fixed Asset value	June 30, 2025 Fixed Asset value	June 30 2025 Accumulated Depreciation	FY 2024-2025 Depreciation Amount
Buildings	Parish	Parish Roof from 2020	Straight Line	\$ 250,000	10	June	2020	\$ 2,083	\$ 150,000	\$ 125,000	\$ 125,000	\$ 25,000
Land Improvements	Parish	New Parking Lot	Straight Line	\$ 180,000	15	September	2024	\$ 1,000	\$ 180,000	\$ 171,000	\$ 9,000	\$ 9,000
Buildings	School	School Secure Entrance	Straight Line	\$ 75,000	5	August	2024	\$ 1,250	\$ 75,000	\$ 62,500	\$ 12,500	\$ 12,500
Buildings	School	School Replacement Windows First floor	Straight Line	\$ 202,500	15	June	2019	\$ 1,125	\$ 135,000	\$ 121,500	\$ 81,000	\$ 13,500

- The tab will calculate the monthly and annual depreciation for each of your depreciable assets.
- It will also show the value of the fixed asset as of June 30, 2024, and June 30, 2025, so you can see the beginning value, the depreciation amount and then ending value.
- Lastly, the amount for accumulated depreciation is calculated as of June 30, 2025.

XX-4760	Depreciation Expense		26,000		34,000				0				60,000
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- The depreciation expense calculated on this tab will then be added to the data entry tab under either the parish, school or cemetery classes/ departments.

Balance Sheet Tab

- 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.

RETURN TO TABLE OF CONTENTS		PARISH CODE: A99	
St. Adelina			
Milwaukee			
CONFIDENTIAL FINANCIAL STATEMENT			
BALANCE SHEET			
AS OF			
JUNE 30 2025			
UNRESTRICTED ASSETS		RESTRICTED FUNDS	
Cash in Bank(s)-Gen'l	250,000	Cemetery Cash in Bank(s)	100,000
Cash in Bank(s)-Payroll	30,000	Cemetery Fixed Assets	0
Petty Cash	300	Cemetery Investments	0
Savings Account(s)	200,000	TOTAL ASSETS- CEMETERY	100,000
1000 TOTAL CASH	480,300	TOTAL LIABILITIES- CEMETERY	0
Accounts Receivable	25,000	Restricted Cash in Bank(s)	170,000
Other Receivables	5,000	Restricted Investments	270,000
1100 TOTAL RECEIVABLES	30,000	TOTAL RESTRICTED ASSETS	440,000
1200 TOTAL PREPAIDS	8,000	NET ASSETS	
1300 TOTAL INVENTORIES	9,000	Net Assets - Cemetery	100,000
Investments - Short Term	150,000	Net Assets - Endowment	140,000
Investments - Long Term	250,000	Faith in Our Future Net Assets	0
Investments - Real Estate	0	Love One Another Net Assets	80,000
1500 TOTAL INVESTMENTS	400,000	Net Assets - Other Restricted	220,000
1700 TOTAL FIXED ASSETS	5,685,000	2800 TOTAL RESTRICTED NET ASSETS	540,000
1000-1700 TOTAL UNRESTRICTED ASSETS	6,612,300	General Fund	787,300
UNRESTRICTED LIABILITIES		Parish Designated	0
Current Liabilities	110,000	Fixed Assets Fund Bal	5,585,000
Deferred Revenue	30,000	2900 TOTAL UNRESTRICTED NET ASSETS	6,372,300
2000-2400 TOTAL CURRENT LIABILITIES	140,000	2800-2900 TOTAL NET ASSETS	6,912,300
Notes Payable - Banks & Parishes	0	2000- 2900 TOTAL LIABILITIES & NET ASSETS	7,152,300
Notes Payable - Mortgage	100,000	PREPARED BY:	John Doe
2700 TOTAL LONG-TERM LIABILITIES	100,000	PASTOR/PARISH DIRECTOR:	Fr. Mark Robinson
2000-2700 TOTAL UNRESTRICTED LIABILITIES	240,000		

Profit & Loss Tab

- 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.

[RETURN TO TABLE OF CONTENTS](#)

PARISH CODE: A99

St. Adeline
Milwaukee

**CONFIDENTIAL FINANCIAL STATEMENT
CONSOLIDATED PROFIT AND LOSS STATEMENT
FOR THE FISCAL YEAR ENDING
JUNE 30 2025**

Acct. No.	Revenues	Operating 2024-2025	Restricted 2024-2025	Faith in Our Future 2024-2025	Love One Another 2024-2025	COVID-19 Relief 2024-2025
3010/3020 Weekly Envelopes and Offering Collection		52,000				
3000 Contributions (excluding 3010,20,30,50,70)		55,500	8,000	0	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	0	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)		1,765,500	78,000	0	52,000	0
Expenses						
4010 Salaries		950,000	0	0	0	
4020/4190 Salary Related Benefits		168,000	0	0	0	
4000/4190 Total Salaries & Benefits (Line 27+28)		1,118,000	0	0	0	
4200/4300 Supplies & Purchased Services Costs		86,500	0	0	0	
4400/4500 Building & Grounds Expenses		121,000	0	0	0	
4600/4700 Other Expenses (excluding 4690 and 4740)		105,000	28,000	0	0	
4780 Depreciation Expense		0				
4810.1 Support of Other Elementary Schools		0				
4810.2 Support of Secondary Schools		0				
Total Operating Expenses (Line 29-35)		1,432,500	28,000	0	0	
OPERATING SURPLUS (DEFICIT) (Line 24-36)		334,000				
Add:						
3070 Special Collections for Others Income		3,000				
3460 Proceeds from Archdiocesan Assistance		0				
92-3000 Total Cemetery Receipts			30,000			
Total Other Receipts (Line 40-42)		3,000	30,000			
Deduct:						
4690 Special Collections for Others Expense		3,000				
4740 Capital Expenditures		0	0	0	0	
92-4000 Total Cemetery Disbursements			20,000			
Total Other Disbursements (Line 46-48)		3,000	20,000	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	
3473 Unrealized Losses on Investments		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, and
 - Cost per student.

RETURN TO TABLE OF CONTENTS		PARISH CODE: A99
St. Adelina Milwaukee		
CONFIDENTIAL FINANCIAL STATEMENT SCHOOL PROFIT AND LOSS STATEMENT FOR THE FISCAL YEAR ENDING JUNE 30 2025		
ACCT #	REVENUES	ACTUAL 2024-2025
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	
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 2024		83
COST PER STUDENT		12,096

Assessment Tab

- The assessment in FY 2025-26 is 6.0% of gross receipts for the Parish.
- Credits:
 - 10% of long-term debt
 - \$4,166 per student for Parish schools
- These credits reduce the gross receipts amount, which is used to calculate the assessment.

[RETURN TO TABLE OF CONTENTS](#)

ARCHDIOCESAN ASSESSMENT FORM

Payable During The 2025-2026 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 2025 (From Profit & Loss Tab Cell G-24)	1,766,500
2	Less: 10% of LT debt as of June 30, 2025 (from Balance Sheet Long-Term Liabilities)	10,000
3	Credit for parish elementary school students K5-8: # Students on 3rd Friday in September 2024 x \$4,166	287,454
4	Total deductions from gross receipts (line 2 plus line 3).....	297,454
5	Net assessable income (line 1 minus line 4).....	1,469,046

6 Archdiocesan assessment amount (multiply amount on line 5 by 6.0%)
 This is the preliminary calculation of your Archdiocesan Assessment payable during the 2025-2026 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.....

88,143

Cover Sheet Tab

- The last tab in the 2025 CFS is the “Cover Sheet” tab. After the Parish has finished filling out every tab, and it is confirmed that the CFS matches the parish’s fiscal year end financials, print out this worksheet.
- The Cover Sheet needs to be signed and dated 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.

The Pastor, both Trustees and Finance Council Chair will sign off that the Internal Financials match the CFS and 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. Adeline
 Pastor/Parish Administrator/Parish Director: Fr. Mark Robinson
 For the Year Ending: JUNE 30 2025

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



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