

Bismarck Diocese

APRIL 2, 2025

**PARISH BUSINESS OFFICE
FORUM**

Parish Services, Internal Audit

Tony Chap, Nicole Woehl, Joseph Golik

PERSONNEL CHANGES

JOSEPH GOLIK-PARISH SERVICES

JOSEPH HAS RESPONSIBILITY FOR PARISH ACCOUNTING
AND PAYROLL FOR ASSIGNED PARISHES AND OPERATES
FROM HIS HOME IN OKLAHOMA CITY

JOHN FRAASE-ASST. CONTROLLER

DCN.TONY TERNES – VICE-CHANCELLOR

TONY TERNES WILL ALSO BE HR RESOURCE TO PARISHES

New Parish Business Personnel

- **Erica Brewer- Minot (St. Leo), Foxholm, Glenburn**
- **Brooklyn Schaan - Washburn**
- **Deanna Kukowski- Stanley & Berthold**
- **Andrea Schmitz – New Salem & Almont**
- **Teegan Henke - Center**
- **In Transition – Mott, Regent, New Leipzig**
- **In Transition – Bismarck St. Anne**
- **In Transition – Dickinson St. Wenceslaus**



Benefits Update

Employee enrollment

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Diocese of Bismarck Parishes & Schools



HEALTH CARE ENROLLMENT 2025-2026
BENEFITS INFORMATIONAL REVIEW

OPEN ENROLLMENT
APRIL 25TH THRU MAY 9TH



“12 MONTH LOOKBACK” EMPLOYEE ACTUAL HOURS WORKED TO VALIDATE BENEFITS STATUS

APRIL 1

**ACTUAL HOURS WORKED COULD CHANGE THE
BENEFIT STATUS OF AN EMPLOYEE FOR 25-26 HEALTH
CARE ENROLLMENT**



HEALTH CARE DENTAL AND VISION

Providers, Deductibles and Max out-of-pocket
remain the same

Msgr. Lindemann email 3/13/2025 provides the detail

2025-2026 FINAL RETA RATES (12.7% INCREASE MEDICAL; 5.5% INCREASE DENTAL; AVG 12.6% INCREASE VISION)

	HSA/1600/ 90/70- 5000	DOB ADMIN LOAD	HSA ADD- ON	ADJ PREM	EFFECTIVE %	750/80/60- 4000	DOB ADMIN LOAD	ADJ PREM	EFFECTIVE %	Reta Dental Plan 2 - Employer Contributes	Reta Dental Plan 2 - Voluntary	Reta Vision Plan 2 - Employer Contributes	Reta Vision Plan 2 - Voluntary
DIOCESE/PARISHES													
TOTAL PREMIUM													
EMPLOYEE	913.97	15.00		928.97		1,027.02	15.00	1,042.02		49.61	56.25	10.41	11.79
EMPLOYEE + SPOUSE	2,010.75	15.00		2,025.75		2,259.45	15.00	2,274.45		109.14	123.77	22.89	25.93
EMPLOYEE + CHILDREN	1,508.05	15.00		1,523.05		1,694.58	15.00	1,709.58		81.85	92.82	17.16	19.44
EMPLOYEE + FAMILY	2,559.12	15.00		2,574.12		2,875.65	15.00	2,890.65		138.91	157.51	29.13	33.00
EMPLOYER COST (INCLUDES HSA-ADDON)													
EMPLOYEE	913.97	15.00	113.00	1,041.97	100.00%	1,027.02	15.00	1,042.02	100.00%	49.61	0.00	10.41	0.00
EMPLOYEE + SPOUSE	1,508.06	15.00	186.00	1,709.06	75.00%	1,694.59	15.00	1,709.59	75.00%	49.61	0.00	10.41	0.00
EMPLOYEE + CHILDREN	1,131.04	15.00	139.00	1,285.04	75.00%	1,270.94	15.00	1,285.94	75.00%	49.61	0.00	10.41	0.00
EMPLOYEE + FAMILY	1,919.34	15.00	237.00	2,171.34	75.00%	2,156.74	15.00	2,171.74	75.00%	49.61	0.00	10.41	0.00
EMPLOYEE COST (INCLUDES HSA-ADDON)													
EMPLOYEE	0.00	0.00	(113.00)	(113.00)	0.00%	0.00	0.00	0.00	0.00%	0.00	56.25	0.00	11.79
EMPLOYEE + SPOUSE	502.69	0.00	(186.00)	316.69	25.00%	564.86	0.00	564.86	25.00%	59.53	123.77	12.48	25.93
EMPLOYEE + CHILDREN	377.01	0.00	(139.00)	238.01	25.00%	423.64	0.00	423.64	25.00%	32.24	92.82	6.75	19.44
EMPLOYEE + FAMILY	639.78	0.00	(237.00)	402.78	25.00%	718.91	0.00	718.91	25.00%	89.30	157.51	18.72	33.00
SCHOOL RATES													
EMPLOYER SHARE (95% EE / 70% OTH) MAINTAIN 9.02% FED POV LEV EE CONT													
EMPLOYEE	868.27	15.00		883.27	95.00%	868.27	15.00	883.27	84.54%		0.00		0.00
EMPLOYEE + SPOUSE	1,407.53	15.00		1,422.53	70.00%	1,407.53	15.00	1,422.53	62.30%		0.00		0.00
EMPLOYEE + CHILDREN	1,055.64	15.00		1,070.64	70.00%	1,055.64	15.00	1,070.64	62.30%		0.00		0.00
EMPLOYEE + FAMILY	1,791.38	15.00		1,806.38	70.00%	1,791.38	15.00	1,806.38	62.29%		0.00		0.00
EMPLOYEE COST (5% EE / 30% OTH)													
EMPLOYEE	45.70	0.00		45.70	5.00%	158.75	0.00	158.75	15.46%		56.25		11.79
EMPLOYEE + SPOUSE	603.22	0.00		603.22	30.00%	851.92	0.00	851.92	37.70%		123.77		25.93
EMPLOYEE + CHILDREN	452.41	0.00		452.41	30.00%	638.94	0.00	638.94	37.70%		92.82		19.44
EMPLOYEE + FAMILY	767.74	0.00		767.74	30.00%	1,084.27	0.00	1,084.27	37.71%		157.51		33.00



401K BENEFITS REMINDER

Previously ineligible employees eligible this July 1st
need to be communicated to Bravera Wealth.

SEND FORM TO BRAVERA WEALTH AND COPY YOUR PAYROLL CONTACT IF:

- ✓ Any employee now averaging over 20 hours per week?
- ✓ Any employee turning 21 years of age?

Employees wishing to make changes must log into their personal
401k such as deferral amount or type

Remember: There are Retroactive Consequences
for Failure of Providing 401K Benefits

401K BENEFICIARY

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Remind Your Employees Periodically to Keep Current on their Beneficiary Information

Changes must be submitted by fax or mail using beneficiary form and send to:
Bravera Wealth
Copy Diocese Fiscal Office

BENEFICIARY DESIGNATION

Plan Name: _____

Section 1: PARTICIPANT INFORMATION

Last Name First Name Social Security Number
Marital Status: ☐ Single ☐ Married Gender ☐ Male ☐ Female

Section 2: NOTICE OF SURVIVING SPOUSE'S BENEFIT

Under this Plan, the surviving spouse of a deceased Participant is generally entitled to a "surviving spouse's benefit" equal to the Participant's vested account balance at the time of death.

Unless the surviving spouse's benefit is waived, a Participant may not designate that any portion of his or her vested account balance be paid as a death benefit to a beneficiary or beneficiaries other than his or her surviving spouse. For example, if a Participant designates his or her parents as beneficiaries and later marries but dies without having changed his or her beneficiary designation, the entire vested account balance will be paid to the surviving spouse rather than the deceased Participant's parents. Similarly, if a married Participant designates that his or her vested account balance be divided in equal shares among the surviving spouse and their three children but the



Helpful Information



1099s and W-2s

- IRS requires to file electronically if combined amount of 1099s and W-2s are 10 or more
- State of ND requires to file 1099s electronically regardless of quantity
- Copier leases are considered rental and must file 1099-MISC if greater than \$600/yr.
- Does not matter if vendor is 501c3
- Remember to remove reimbursements and eliminate material cost (if possible) from total amount

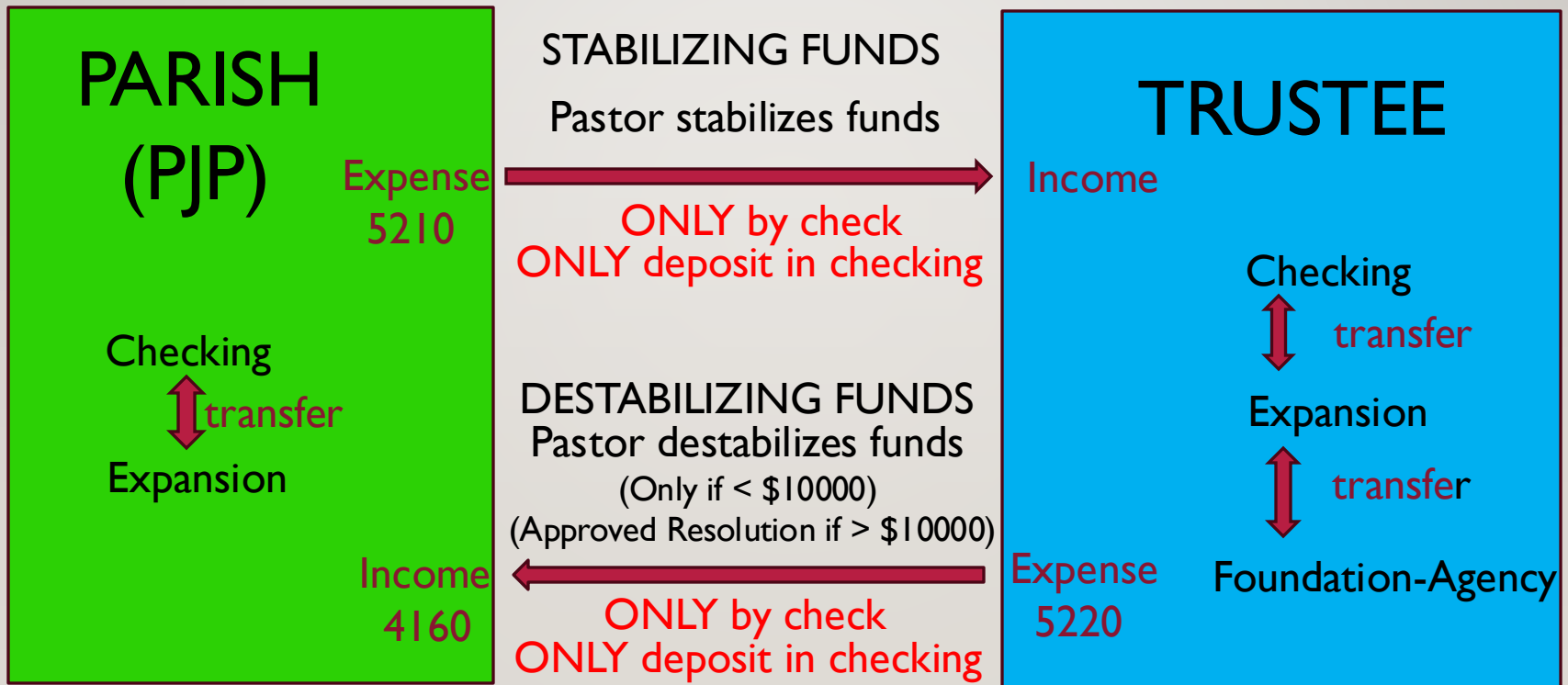


1099-K

- Reports electronic and 3rd party transactions
- Product of the Patriot Act in 2001-result of 9/11
- Reporting threshold was \$20000 and over 200 transactions then lowered to \$600 and no threshold on transactions
- Threshold lowered so more reported
- For most parishes it is related to online giving
- Parishes should be ok as long as they are not using online giving for other purposes such as to sell items.

FUND MOVEMENT

PJP & TRUSTEE



DISTRIBUTION PJP & ENDOWMENT

PARISH
(PJP)

Checking

Income
4190

Parish Endowment

NOT IN PARISH FINANCIALS



SYNOD CHANGES REGARDING SACRAMENTAL REGISTERS

46 Each pastor is required to maintain the following parochial books and records:

1° Baptismal Register, in accord with cann. 535 and 877 and including the date and place of birth. ²⁵ The baptismal book should also contain notice as to: the ascription to the proper Church sui iuris of the person baptized, whether Latin or Eastern; where and when the person baptized has received Confirmation; was married; received a Declaration of Nullity of Marriage; received Sacred Orders; or made solemn vows. All these details should be recorded on the baptismal certificate when issued. The Baptismal Register should also indicate the act of being received into the full communion of the Catholic Church for both adults and children, including the name of the one received, the date and place of original Baptism and the date of reception into the Church (reception also takes place by virtue of receiving First Holy Communion or simple declaration of the parents as found in Statue 123), with special notation made in the Remarks section;

2° The Book of the Elect: for the recording of the names of catechumens and baptized non- Catholics received into the Church;

3° First Communion Register;

4° Confirmation Register, in accord with can. 895;²⁶

5° Marriage Register, in accord with cann. 1121-1123.²⁷ The documents collected in the pre- nuptial investigation should be carefully filed. This file is not to be considered as a substitute for the Marriage Register;

6° Death Register, which must be kept separate for each individual parish and include the date of death, place of last residence, age, names of parents or spouse, if applicable, and any final Sacraments received, including the minister of the funeral rites, and place and date of burial, in accord with can. 1182; ²⁸ In the case of a person whose funeral is celebrated in another parish, the death should be recorded in the home parish register as well as at the parish where the funeral and/or the burial took place. The pastor is to ensure that the appropriate parishes are notified about the death and burial.

7° Parish and trustee corporation records;

8° Parish and trustee corporation financial records;

9° Cemetery Books, where a parish cemetery exists, which include maps of plots, names of owners, dates of purchase, burials, financial records and administrative care plans;

10° Minutes recording the meetings of parish pastoral councils and parish and trustee corporation finance councils, which are to be kept in the parish archives;

11° Mass Intention Book, in which is to be recorded the number of Masses received, the intention, stipend, date received and obligation fulfilled.

12° The Pastor is ultimately and at all times responsible for the care, proper notation, and confidentiality of the Sacramental Registers. He may delegate one person to oversee entries and proper care of the Sacramental Registers and is to review the registers bi-monthly. (Appendix 39)

SYNOD CHANGES REGARDING SACRAMENTAL REGISTERS

- Each parish is to maintain a “Book of the Elect.”
- The “Book of the Elect” will list the names of BOTH Catechumens AND Baptized non-Catholics who are received into the Catholic Church.
- While there are new norms from the USCCB regarding a “Register of Catechumens” and “Register of Those Received Into Full Communion” many dioceses, including ours, have decided that these books will not be used.

SYNOD CHANGES REGARDING SACRAMENTAL REGISTERS

- The Death Register must be kept separate for each individual parish.
- It includes:
 - the date of death
 - place of last residence
 - age
 - names of parents or spouse
 - if applicable, and any final Sacraments received, including the minister of the funeral rites, and place and date of burial.

SYNOD CHANGES REGARDING SACRAMENTAL REGISTERS

- In the case of a person whose funeral is celebrated in another parish, the death should be recorded in that person's home parish register as well as at the parish where the funeral and/or the burial took place. The pastor is to ensure that the appropriate parishes are notified about the death and burial.

SYNOD CHANGES REGARDING SACRAMENTAL REGISTERS

- For example, a parishioner from St. Joseph's has his/her funeral at St. Patrick's. The parishioner is then buried at St. Leo's cemetery. A recording is made in all 3 registers. The pastor of the parish where the funeral and/or burial took place should ensure that the home parish of the parishioner is notified of this.
- Note: there is no requirement that the parish of baptism is notified if different from these parishes.

SYNOD CHANGES REGARDING SACRAMENTAL REGISTERS

- Pastors may designate one person to make entries into sacramental registers.
- This is to help ensure uniformity in recording.
- This may inconvenience some parishes that utilize different staff members to record different sacraments.
- However, the hope is that having one person will ensure uniformity in recording across different registers.

SYNOD CHANGES REGARDING SACRAMENTAL REGISTERS

Parishes should know they can call either the
Chancery or Laton at the Diocesan Office of
Canonical Services with any questions:
(701-204-7200)

Synod Change

Sacramental Registers

Summary

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- Parishes to maintain “Book of Elect”
- Pastor can designate one individual to make entries in sacramental registers
- Death register
 - All parishioners
 - All individuals having funeral Masses
 - All individuals buried in parish cemeteries for which parish is responsible
 - Contact Laton for Questions





Reminders


NEW EMPLOYEES

Parish File and Payroll Contact Needs:

- New Employee Information Sheet
- Direct Deposit Authorization Sheet
- W-4
- 401K New Employee Sheet (parish also needs to fax to Bravera Wealth

Parish must have I-9 form filled out and put in parish file

Parish should provide to the employee:

- Parish employee manual – keep sign off page in employee file
 - Explanation of 401K benefits if applicable
 - Explanation of Health Care benefits if applicable
- 

NEW EMPLOYEES

Health Care Related for new employees and those with life events

Health Care Enrollment is open for 30 days from hire date
Benefits will default to “waived” if employee does not access enrollment

For dependents Reta requires supporting documents for proof of dependency

Qualifying life events will also open up enrollment for 30 days from life event

NEW/CHANGE EMPLOYEE FORM ADDED FIELD

1 E-mail Address: _____ 1 Emergency Contact: _____

1 Emergency Contact Phone: _____

2 Job Title: _____ 2 Employment Date: _____

2 Termination Date: _____

2 Is Employee Employed at Another Diocese Entity ☐ Yes ☐ No Entity Name _____

3 Social Security Number: _____

3 Withhold Federal Taxes: ☐ Yes ☐ No Extra Amt: _____ Override Amt: _____

3 Withhold State Taxes: ☐ Yes ☐ No Extra Amt: _____ Override Amt: _____

3 Marital Status: _____ Allowances: _____

4 Pay Group: ☐ Parish ☐ School ☐ Daycare ☐ Hot Lunch ☐ Cemetery

PARISH RESOLUTIONS

PROJECT FEATURE

Project Report


July 1, 2013 - March 24, 2025

Date	Type	Tr #	Amount	Account	Vendor	Comment
Project: Church Renovation						
Revenue						
09/16/24	Deposit	83	70,000.00	4160.00PAD Trustee Disbursement Income		funds transfer - 3813 to 8442 - church renovation
01/07/25	Deposit	112	50,000.00	4160.00PAD Trustee Disbursement Income		funds transfer - 3813 to 8442 - Church renovation / funds transfer - 3813 to 8442 - Church renovation
01/21/25	Deposit	118	12.41	4150.01PAD Renovations income		Renovations Income / Reimbursement from Fr. Degele - Menard's return
01/27/25	Deposit	120	349.44	4150.01PAD Renovations income		Renovations Income / US Door & More refund
01/29/25	Deposit	121	10,000.00	4150.00PAD Donations / Bequests - Restricted		Restricted Donation / Larry & Linda Heen - church doors
Cost						
09/12/24	Paid Bill	1093	38,538.98	5820.01PAD Renovations expenses	Amazing Floors & More,	church flooring
11/06/24	Paid Bill	1103	8,000.00	5820.01PAD Renovations expenses	Coyote Painting	1st installment
11/10/24	Journal Entry	11	(8,000.00)	5820.01PAD Renovations expenses		Void Check 1103 / Void Check 1103
11/12/24	Paid Bill	1107	20,041.57	5820.01PAD Renovations expenses	Coyote Painting	
11/19/24	Credit Card	1	276.06	5820.01PAD Renovations expenses	Amazon	arm chair
11/22/24	Credit Card	2	5,286.05	5820.01PAD Renovations expenses	Etsy	Choralis Art
11/24/24	Credit Card	17	380.36	5820.01PAD Renovations expenses	Abbott Church Supplies	altar cloth
11/27/24	Paid Bill	1108	4,415.00	5820.01PAD Renovations expenses	Fynders Keepers Broker	baptismal font
12/03/24	Paid Bill	1110	7,226.95	5820.01PAD Renovations expenses	US Door & More, Inc.	exterior doors
12/04/24	Paid Bill	1111	7,000.00	5820.01PAD Renovations expenses	SDM Roofing	drywall, insulation & paint
12/13/24	Credit Card	9	29.81	5820.01PAD Renovations expenses	Sherwin-Williams	paint
12/13/24	Credit Card	12	418.28	5820.01PAD Renovations expenses	Hobby Lobby	casting resin
12/13/24	Credit Card	13	118.25	5820.01PAD Renovations expenses	Lowe's	chair rail moulding
12/14/24	Credit Card	7	38.68	5820.01PAD Renovations expenses	Hobby Lobby	casting resin
12/14/24	Credit Card	8	53.73	5820.01PAD Renovations expenses	Michaels	casting resin
12/16/24	Credit Card	10	151.19	5820.01PAD Renovations expenses	Menards	rug
12/17/24	Credit Card	11	1,453.23	5820.01PAD Renovations expenses	Menards	flooring supplies
12/19/24	Paid Bill	1115	17,000.00	5820.01PAD Renovations expenses	SDM Roofing	partial payment
12/31/24	Paid Bill	1120	195.93	5820.01PAD Renovations expenses	Fr. Jacob Degele	12/21/24 - The Alexander Bar & Grill reimbursement
12/31/24	Paid Bill	1120	183.49	5820.01PAD Renovations expenses	Fr. Jacob Degele	12/23/24 - Menards reimbursement
12/31/24	Paid Bill	1120	229.18	5820.01PAD Renovations expenses	Fr. Jacob Degele	12/24/24 - Menards reimbursement
12/31/24	Paid Bill	1120	344.39	5820.01PAD Renovations expenses	Fr. Jacob Degele	12/29/24 - Menards reimbursement
12/31/24	Paid Bill	1121	128.44	5820.01PAD Renovations expenses	Fr. Jacob Degele	12/23/24 - Menards reimbursement
12/31/24	Paid Bill	1121	61.01	5820.01PAD Renovations expenses	Fr. Jacob Degele	12/23/24 - Menards reimbursement
12/31/24	Paid Bill	1121	513.90	5820.01PAD Renovations expenses	Fr. Jacob Degele	12/24/24 - Reggio Registers reimbursement
01/03/25	Credit Card	18	(128.74)	5820.01PAD Renovations expenses	Menards	return of flooring supplies
01/07/25	Credit Card	19	(15.87)	5820.01PAD Renovations expenses	Menards	return of flooring supplies
01/07/25	Paid Bill	1124	14,235.45	5820.01PAD Renovations expenses	SDM Roofing	
01/07/25	Paid Bill	1126	1,500.00	5820.01PAD Renovations expenses	Stephanie Ray	renovation consultation services
01/08/25	Paid Bill	1129	1,889.12	5820.01PAD Renovations expenses	Church of the Epiphany	Amazon - church lighting
01/08/25	Paid Bill	1129	113.93	5820.01PAD Renovations expenses	Church of the Epiphany	Badlands Hardware - screws
01/08/25	Paid Bill	1129	17,000.00	5820.01PAD Renovations expenses	Church of the Epiphany	Epiphany - SDM Roofing Invoice # INV-0008
01/08/25	Paid Bill	1129	787.75	5820.01PAD Renovations expenses	Church of the Epiphany	Floor to Ceiling Carpet - Schluter DITRA membrane
01/08/25	Paid Bill	1129	5,064.39	5820.01PAD Renovations expenses	Church of the Epiphany	Menards - flooring supplies
01/08/25	Paid Bill	1129	23.95	5820.01PAD Renovations expenses	Church of the Epiphany	Sherwin Williams - paint samples
01/18/25	Credit Card	29	666.00	5820.01PAD Renovations expenses	Antique Hardware Suppl	door push & pull plates
01/19/25	Credit Card	28	157.35	5820.01PAD Renovations expenses	Lowe's	door handle & door knob
01/26/25	Credit Card	33	25.88	5820.01PAD Renovations expenses	Menards	rosin paper
02/04/25	Credit Card	37	231.49	5820.01PAD Renovations expenses	Menards	painting supplies
02/07/25	Credit Card	42	74.37	5820.01PAD Renovations expenses	Menards	painting supplies
02/14/25	Credit Card	44	60.16	5820.01PAD Renovations expenses	Menards	painting supplies

Church Renovation Project Totals

Total Revenue:	130,361.85	Revenue Budget:	0.00	Revenue Difference:	130,361.85
Total Cost:	145,769.71	Cost Budget:	0.00	Cost Difference:	145,769.71
	(15,407.86)		0.00		(15,407.86)

Safe Environment



Diocese of Bismarck

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PARISH SERVICES

The Office of Parish Services provides parish payroll and bookkeeping services, and also assists parishes and schools in the management of their business and properties responsibilities. The mission is to help pastors and business managers/administrators create a transparent, trusting environment for parishioners to promote confidence in their support and to protect parish employees. Specifically, we facilitate the education of parish staff, and finance council members in financial and civil matters. We work in parallel with the diocesan Internal Auditor assisting parishes to improve practices, establish policies, or take recommended actions originating from parish reviews.

Common business software
ParishSoft has been selected as the common software for accounting, ledger, payables and payroll for the parishes.

DOB Trustee ParishSOFT Accounting
DOB Parish ParishSOFT Accounting and Payroll

Parish accounting and payroll service
The Diocese of Bismarck offers accounting services to parishes of all sizes. Parishes contract with the Diocese for payroll services and several parishes contract for accounting services. Contact the Finance Office parish resource manager for more information.

DEDICATED ACCOUNTS

Best practice is NOT to self restrict
unrestricted funds



Insurance

Property/Liability

Specialty Property Appraisals

32

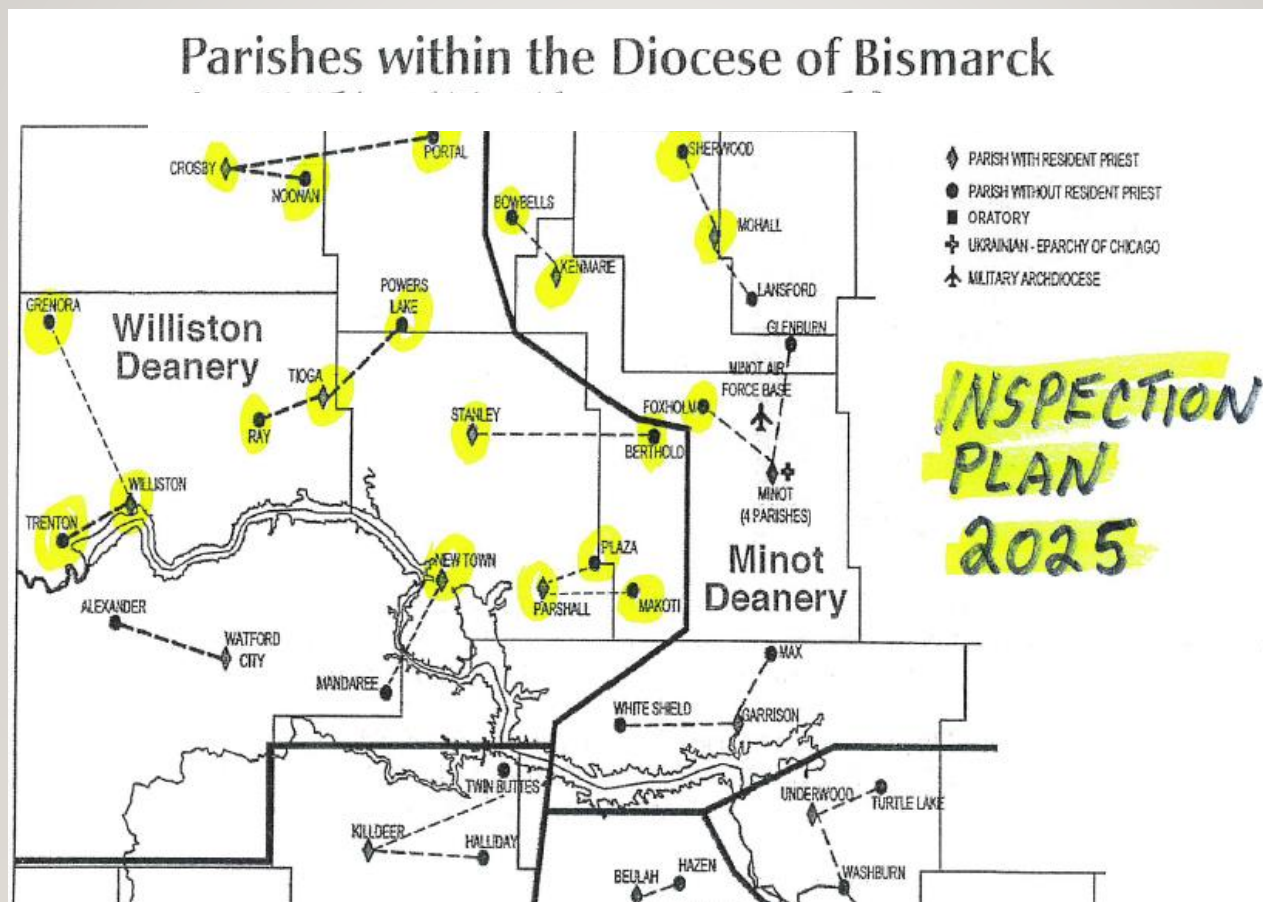
Catholic Mutual Group

Bismarck Diocese Location Appraisals

- Appraisals project was announced spring 2024
- Appraisals conducted in summer 2024
- Submitted in 9 batches October through March
- Parish feedback
- Values will be on 25-26 CMG billing – est. late June
- Insurance market is less volatile than prior 3 years.

ONSITE INSPECTIONS WEEK OF JUNE 9TH

LOCATIONS LOCATED IN WILLISTON AND MINOT DEANERIES



Q & A



Thank
You!

