

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

In re: Case No. 15-30125
 The Archdiocese of Saint Paul and Chapter 11
 Minneapolis,

Debtor.

AFFIDAVIT OF AONG MOUA

STATE OF MINNESOTA)
) ss.
COUNTY OF HENNEPIN)

Aong Moua, being duly sworn, deposes and states as follows:

1. My name is Aong Moua. I am a paralegal in the law firm of Stinson Leonard Street LLP, counsel for the Official Committee of Unsecured Creditors in this case.
2. Attached hereto as **Exhibit A** is a copy of the Archdiocese's online posting of open employment positions in parishes and Catholic schools within the Archdiocese, and archdiocesan offices as of May 23, 2016.
3. Attached hereto as **Exhibit B** is a copy of the "Human Resources and Benefits" webpage obtained from the Archdiocese's website on May 23, 2016.
4. Attached hereto as **Exhibit C** is a copy of the *Catholic Spirit* dated December 2, 2010.
5. Attached hereto as **Exhibit D** is a copy of the "Parish Accounting Service Center" webpage obtained from the Archdiocese's website on May 23, 2016.
6. Attached hereto as **Exhibit E** is a copy of the "Tuition Assistance" webpage obtained from the website of Benilde-St. Margaret on May 23, 2016.

7. Attached hereto as **Exhibit F** is a copy of the "Corporate Board Responsibilities" of the Totino-Grace High School Board of Directors.

8. Attached hereto as **Exhibit G** is a copy of the "Board of Trustees" webpage obtained from the website of DeLaSalle High School on May 23, 2016.

9. Attached hereto as **Exhibit H** is a copy of an article in the *Knight Errant* dated April 17, 2013.

10. Attached hereto as **Exhibit I** is a copy of the Archdiocesan Finance Council meeting minutes dated October 22, 2009, obtained through MPR news.

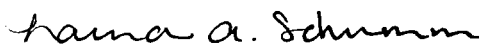
11. Attached hereto as **Exhibit J** is a copy of the Archdiocesan Finance Council meeting minutes dated February 18, 2010, obtained through MPR news.

12. Attached hereto as **Exhibit K** is a copy of the Archdiocesan Finance Council meeting minutes dated September 16, 2010, obtained through MPR news.

Further your affiant sayeth not.


Aong Moua

Subscribed and sworn to before me
this 23rd day of May, 2016



Notary Public

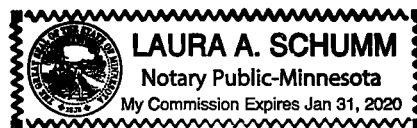


EXHIBIT A



[Latest Jobs](#)
[Full-Time](#)
[Negotiable](#)
[Part-Time](#)
[Temporary](#)

[POST AN OPENING](#)

CAREERS

Full-Time
 Negotiable
 Part-Time
 Temporary
 [Filter](#)

Title	Institution	City	Posted
Development Director	St Lawrence Catholic Church	Minneapolis	May 23, 2016
MS Spanish Teacher	Faithful Shepherd Catholic School	Eagan	May 23, 2016
Administrative Assistant	Pregnancy Choices LifeCare Center	Apple Valley	May 23, 2016
Help Desk Technician	Benilde-St Margaret's School	Saint Louis Park	May 20, 2016
Administrative Assistant	Divine Mercy Catholic Church	Faribault	May 18, 2016
Principal	St Bridget Catholic Church and School	River Falls	May 18, 2016
Spanish Teacher	Annunciation School	Minneapolis	May 18, 2016
Development / Gift Planning Officer	Catholic Community Foundation	Saint Paul	May 18, 2016
Director of Youth Ministry and Catechesis	Diocese of Crookston	Crookston	May 18, 2016
Ministry Assistant	All Saints Catholic Church	Lakeville	May 18, 2016
Director of Finance and Operations	Risen Christ School	Minneapolis	May 18, 2016
Technology Instructor	St Bridget Catholic Church and School	River Falls	May 17, 2016
Office Manager / Development Associate	Catholic Community Foundation	Saint Paul	May 17, 2016
Director of Faith Formation	St Hubert Catholic Church	Chanhausen	May 17, 2016
4th and 5th Grade Teachers	St Bridget Catholic Church and School	River Falls	May 17, 2016
Facilities Maintenance Supervisor	St Joseph of the Lakes Catholic Church	Lino Lakes	May 16, 2016
Principal	Cristo Rey Jesuit High School	Minneapolis	May 16, 2016
STARFEST and Special Events Coordinator	Academy of Holy Angels	Richfield	May 16, 2016
Preschool Teacher Assistant	St Stephen Catholic School	Anoka	May 16, 2016
Part-Time Custodian	St John the Baptist Catholic School	Vermillion	May 16, 2016
Physical Education/Health Teacher	St Helena Catholic School	Minneapolis	May 16, 2016
Middle School Language Arts	St Helena Catholic School	Minneapolis	May 16, 2016
President/Principal	Bethlehem Academy School	Faribault	May 16, 2016
Preschool Teacher	St Stephen Catholic School	Anoka	May 16, 2016
Kindergarten Teacher	St Stephen Catholic School	Anoka	May 16, 2016
Director of Liturgy and Music	Our Lady of Peace Catholic Church	Minneapolis	May 16, 2016
Administrative Assistant - Faith Formation	St Peter Catholic Church	Forest Lake	May 16, 2016
Financial Office Assistant	St Michael Catholic Church	Prior Lake	May 16, 2016
Middle School Math Teacher	St Croix Catholic School	Stillwater	May 16, 2016
Director of Religious Education and Youth	St Peter Catholic School (Diocese of New Ulm)	Canby	May 16, 2016
Coordinator of M.S. and H.S. Ministries	Our Lady of Peace Catholic Church	Minneapolis	May 16, 2016
Preschool Lead Teacher	Our Lady of Peace Catholic School	Minneapolis	May 16, 2016
4th Grade Classroom Teacher	Carondelet Catholic School	Minneapolis	May 16, 2016
Summer Care Assistant	St John the Baptist Catholic School	Excelsior	May 16, 2016
3rd Grade Teacher	Holy Name of Jesus School	Medina	May 16, 2016

Browse by... **Job Criteria**

Job Type

Job Salary

Job Category

Date posted

About

The Archdiocese of Saint Paul and Minneapolis assists both persons seeking employment and potential employers by providing information about job openings in Catholic parishes, Catholic schools, and the Chancery Offices from this Archdiocese, as well as other Catholic institutions around the region.

New Career Listings

- Development Director
- MS Spanish Teacher
- Administrative Assistant
- Help Desk Technician
- Administrative Assistant

Categories

- Administration
- Elementary School
- Faith Formation
- High School
- Liturgy
- Maintenance
- Middle School
- Ministry (Pastoral, Shared, and Volunteer)
- Music
- Preschool / Childcare
- Principal / President
- School Specialist
- Support Staff

Title	Institution	City	Posted
Kindergarten teacher	St Maximilian Kolbe School	Delano	May 16, 2016
Preschool teacher	St Maximilian Kolbe School	Delano	May 16, 2016
Preschool Director	St Maximilian Kolbe School	Delano	May 16, 2016
Long term Substitute Language Arts Teacher	Our Lady of Peace Catholic School	Minneapolis	May 14, 2016
5th Grade Teacher	St Joseph School	West Saint Paul	May 11, 2016
Art Teacher (.6)	All Saints School	Lakeville	May 11, 2016
Middle School Language Arts Teacher	St Hubert School	Chanhassen	May 11, 2016
Preschool Teacher	St Timothy School	Maple Lake	May 10, 2016
Preschool Teacher	St Peter Catholic School	Forest Lake	May 9, 2016
Learning Specialist	Faithful Shepherd Catholic School	Eagan	May 9, 2016
Substitute Teacher	St Thomas More Catholic School	Saint Paul	May 9, 2016
Religion Teacher	Annunciation School	Minneapolis	May 6, 2016
MS Science and Technology	Providence Academy	Plymouth	May 6, 2016
Youth Minister	St Joseph of the Lakes Catholic Church	Lino Lakes	May 6, 2016
Music Teacher	St Maximilian Kolbe School	Delano	May 6, 2016
Advancement Director	St Alphonsus Parish School	Brooklyn Center	May 6, 2016
Director of Youth Formation	St John the Baptist Catholic Church (Diocese of Winona)	Mankato	May 6, 2016
Infant Teacher	Sandcastle Child Care Center & Preschool	Saint Paul	May 5, 2016
Principal's Assistant	Cristo Rey Jesuit High School	Minneapolis	May 5, 2016
Director of Technology	St Peter Catholic School	North Saint Paul	May 5, 2016
3rd Grade Teacher	All Saints School	Lakeville	May 5, 2016
Kindergarten Teacher	All Saints School	Lakeville	May 5, 2016
Middle School Math Teacher	St Vincent de Paul Catholic School	Brooklyn Park	May 5, 2016
Art Teacher	Ave Maria Academy	Maple Grove	May 4, 2016
Advancement Director	Blessed Trinity School (Nicollet Campus, Gr. 4-8)	Richfield	May 4, 2016
3rd Grade Teacher	St Alphonsus Parish School	Brooklyn Center	May 4, 2016
Part / Full-time Music Substitute (Kindergarten - fifth grade)	Epiphany Catholic School	Coon Rapids	May 3, 2016
Art Teacher	St Francis Xavier School	Buffalo	May 3, 2016
Social Studies & Theology Teacher	St Francis Xavier School	Buffalo	May 3, 2016
Latin Teacher	St Francis Xavier School	Buffalo	May 3, 2016
Spanish Teacher	St Patrick School (Diocese of Superior, WI)	Hudson	May 2, 2016
High School Math Instructor	Providence Academy	Plymouth	May 2, 2016
Associate Director of Liturgy & Music	All Saints Catholic Church	Lakeville	May 2, 2016
Technology Coordinatory / Integration Specialist	Divine Mercy Catholic School	Faribault	May 2, 2016
School Age Childcare Director	St Hubert School	Chanhassen	May 2, 2016
Music Director	St Patrick Catholic Church	Faribault	April 29, 2016
Principal	St Hubert School	Chanhassen	April 29, 2016
After School Program Supervisor	St Alphonsus Catholic Church	Brooklyn Center	April 29, 2016
Advancement Director	St Thomas More Catholic School	Saint Paul	April 29, 2016
Junior High Science Teacher	St Raphael Catholic School	Crystal	April 29, 2016
7th-12th Faith Formation and Youth Ministry	St Ignatius Catholic Church	Annandale	April 29, 2016
Associate Director of Admission	Hill-Murray School	Maplewood	

Title	Institution	City	Posted
Admissions Assistant	Hill-Murray School	Maplewood	April 29, 2016
Advancement Director	Notre Dame Academy	Minnetonka	April 29, 2016
Pre-K Lead Teacher/Site Director Position	St Helena Catholic School	Minneapolis	April 27, 2016
Middle School Math Teacher	St Helena Catholic School	Minneapolis	April 27, 2016
Help Desk Technician	Totino-Grace High School	Fridley	April 27, 2016
Preschool teacher	St Therese School	Deephaven	April 26, 2016
Director of New Evangelization/Justice	Diocese of Crookston	Crookston	April 26, 2016
Hospitality Coordinator	St Timothy Catholic Church	Blaine	April 26, 2016
K-8 PhyEd Teacher: Full-Time	Saint Agnes School	Saint Paul	April 26, 2016
Director of Religious Education	St George Catholic Church	Long Lake	April 26, 2016
Pre-K Lead Teacher	Annunciation School	Minneapolis	April 26, 2016
Principal	St Rose of Lima Catholic School	Roseville	April 26, 2016
Middle School – Gr. 6-8 – Science/Health/+ Teach	Presentation of the Blessed Virgin Mary School	Maplewood	April 25, 2016
Principal	Our Lady of Peace Catholic School	Minneapolis	April 25, 2016
Para/Educational Assistant Liberal Arts	Hill-Murray School	Maplewood	April 25, 2016
Lead Teacher, The Nicholas Center	Hill-Murray School	Maplewood	April 25, 2016
Middle School Science Teacher, Hill-Murray	Hill-Murray School	Maplewood	April 25, 2016
Social Studies Teacher, Hill-Murray School	Hill-Murray School	Maplewood	April 25, 2016
English Middle School Teacher, 1.0	Hill-Murray School	Maplewood	April 25, 2016
.6 PE/Health Teacher Hill-Murray School	Hill-Murray School	Maplewood	April 25, 2016
Youth Minister, grades 5-12	St Wenceslaus Catholic Church	New Prague	April 25, 2016
Substitute Teachers	Ave Maria Academy	Maple Grove	April 25, 2016
Maintenance Custodian	Holy Trinity Catholic Church	South Saint Paul	April 20, 2016

1 2 3 Next »

Top ↑

EXHIBIT B

Select Language

A A A



Search

Home > Offices > Human Resources and Benefits



VIEW ALL OFFICES

Human Resources and Benefits

The Office of Human Resources/Benefits provides support for a variety of programs and services to employees at parishes, Catholic schools, archdiocesan offices and certain other Catholic entities within the Archdiocese of Saint Paul and Minneapolis. These programs and services include:

Employment – We assist in the online posting of positions that are open in parishes and Catholic schools within the archdiocese, and archdiocesan offices. We also assist in posting openings at Catholic institutions within Minnesota and outside of Minnesota, as requested.

For information related to payroll and other human resources forms for employing parish and school staff, please refer to archCONNECT.

Health, Dental and Other Benefits – The archdiocese sponsors benefits as such as Life, Health, Dental, Long-Term Disability, Long-Term Care and Flexible Spending Accounts. These benefits are available to full-time employees at parishes, Catholic schools, archdiocesan offices and certain other Catholic entities within the Archdiocese of Saint Paul and Minneapolis. The archdiocese also provides health and dental benefits to priests, both active and retired.

Retirement Benefits – The archdiocese sponsors a retirement program for lay employees, including a 403(b) plan, and offers investment education and retirement planning seminars to assist employees in planning for future financial needs. The archdiocese also sponsors a retirement plan for archdiocesan priests that provides a monthly income to them in their retirement years. The lay employee and priest plans are administered by a board of trustees.

The pension plan for lay employees was frozen in 2011. Please see the **letter** and **FAQ** sent from the pension plans board to all plan participants in January 2015.

IN THIS SECTION

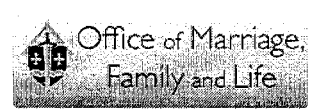
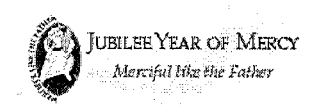
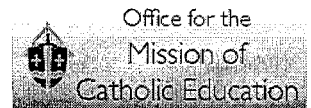
[News & Events](#)

[Staff](#)

[Resources](#)

[Contact Us](#)

[Benefits](#)



FEATURED CONTENT

RELATED RESOURCES

SUPPORT UTILITIES

© 2016 Archdiocese of Saint Paul and Minneapolis
All rights reserved.

Contact Us

Report Abuse

archCONNECT Login

Careers

Protection of Children and Youth

Planning Process

Catholic Schools

Marriage, Family and Life

Photos

Videos

Audio

Articles

Documents

View All

Site Map

Privacy

Links

Webinars

Select Language

A A A



Search

Home > Offices > Human Resources and Benefits > Benefits



VIEW ALL OFFICES

Benefits

Like 0 Tweet Share / Save

The resources below are intended for lay employees at parishes, Catholic schools, archdiocesan offices and certain other Catholic entities within the Archdiocese of Saint Paul and Minneapolis. If you have a question about priest benefits or another question not answered on this website, please call 651-291-4426 for assistance.

Benefit Plan Summaries

- Benefit Enrollment Booklet
- ArchSPM Major Medical Plan Summary Plan Description
- ArchSPM Dental Plan Summary Plan Description
- ArchSPM Flex Plan Summary Plan Description

Corporate Health Systems forms

- Flex Benefits Claim Form
- Family Status Change Form
- COBRA Data Form
- New Hire Form
- HIPAA Privacy Notice

Corporate Health Systems, Inc.

15153 Technology Drive
 Suite B
 Eden Prairie, MN 55344
 Contact: Fran Nalezny, Benefits Administrator (Phone: 952-873-7123)
 Contact: Tracy Hyde, Benefits Administrator (Phone: 952-873-7124)
 corphealthsys.com

Family Medical Leave Act (FMLA)

- FMLA - Family
- FMLA - Eligibility
- FMLA - Employee
- FMLA - Designation Notice

REPORT ABUSE
 Your first call should be to law enforcement. [Click to learn more.](#)

Archdiocesan Reorganization
 Under Chapter 11 of the Bankruptcy Code

SafeCatholicSPM.org
 Office of Ministerial Standards and Safe Environment

THE ARCHDIOCESE OF SAINT PAUL AND MINNEAPOLIS WELCOMES
 ARCHBISHOP BERNARD A. HEBDA

Office of Evangelization and Catechesis

Office for the Mission of Catholic Education

JUBILEE YEAR OF MERCY
Merciful Was the Father

Archdiocesan Planning Update

Oficina del Ministerio Latino

Religious Liberty

Office of Marriage, Family and Life

Retirement Benefits – Pension & TDA (403b)

Transamerica
 1-800-755-5801
my.trsuretire.com

RELATED CONTENT

- | | |
|---|--|
| CHS - COBRA Data Form | CHS - Family Status Change Form |
| CHS - Flex Benefits Claim Form | FMLA - Certification of Health Care Provider for Employee's Serious Health Condition (WH380-E) |
| FMLA - Certification of Health Care Provider for Family Member's Serious Health Condition (WH380-F) | FMLA - Designation Notice (WH382) |
| Pension - Lay Pension Beneficiary Designation | CHS - New Hire Form |
| FMLA - Notice of Eligibility and Rights & Responsibilities (WH381) | Benefits - Summary Plan Description - Dental |
| Projected Retirement Income Worksheet | HIPAA Privacy Notice |
| Pension - Projected Retirement Income Worksheet | Benefits - Summary Plan Description - Flex Benefits |
| Benefits - Summary Plan Description - Major Medical | Benefits - Enrollment Booklet |

© 2016 Archdiocese of Saint Paul and Minneapolis
 All rights reserved.

- [Contact Us](#)
- [Report Abuse](#)
- [archCONNECT Login](#)

FEATURED CONTENT

- [Careers](#)
- [Protection of Children and Youth](#)
- [Planning Process](#)
- [Catholic Schools](#)
- [Marriage, Family and Life](#)

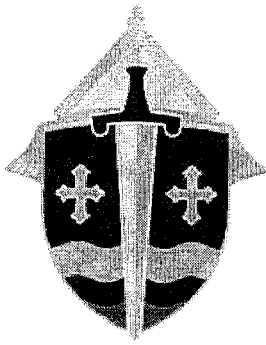
RELATED RESOURCES

- [Photos](#)
- [Videos](#)
- [Audio](#)
- [Articles](#)
- [Documents](#)
- [View All](#)

SUPPORT UTILITIES

- [Site Map](#)
- [Privacy](#)
- [Links](#)
- [Webinars](#)

EXHIBIT C



ARCHDIOCESE

OF

SAINT PAUL &
MINNEAPOLIS

The way the Archdiocese of St. Paul and Minneapolis helps provide for the retirement of its lay employees — many of them teachers in Catholic schools — will change beginning in January.

What has been a defined benefit pension plan for some 6,835 teachers, parish staff, archdiocesan staff, and retirees from schools, parishes, the chancery and other local Catholic ministries, will become a defined contribution plan, one in which the employer contributes a determined amount to the lay employee's 403(b) Tax Deferred Annuity (TDA) account.

The current defined benefit plan will be frozen, which means that the pension portion of vested lay employees' retirement packages will be calculated on the amount they would be eligible for based on their eligible years of service and salary history as of Jan. 31, 2011.

After that date, the defined benefit or pension will not continue to increase in value.

Instead, the archdiocese will contribute an amount equal to 2.5 percent of an employee's salary to the employee's 403(b) account, enabling the employee to structure his or her own investment strategy with that portion of the retirement package.

As with the current program, employees are vested after five years of service.

The priests of the archdiocese are covered under a separate pension plan that has a different funding formula, according to John Bierbaum, the archdiocese's chief financial officer.

Two main causes

Bierbaum explained that while the pension plan was over-funded in 2008, by 2009 the market collapse meant the pension fund was only 61 percent funded, a \$38.8 million shortfall.

Although gains in the market brought that funding up to 70 percent by January 2010, the growth of the plan's obligations added to the need for the archdiocese to take action. More lay employees with longer years of service at higher salaries meant that the pension plan required a greater level of funding.

The combination of the two factors caused the Pension Board of Trustees to consider several options, and Archbishop John Nienstedt accepted the recommendation to adopt the freeze-plus-defined-contribution option.

At a meeting of priests and ministry leaders Nov. 27, he said two positives in the new retirement package are that vested employees don't lose anything, and the new 403(b) contribution will continue to provide benefits.

"I'm convinced it's the best program to offer our people," the archbishop said.

"We want [our employees] to know how valuable they are to us."

Several options considered

A contributing factor is that the actual employers of lay people — primarily parishes, but the archdiocesan central corporation as well, and ministries such as Catholic Finance Corporation and The Catholic Spirit — have been impacted by the economic downturn and would struggle to continue to increase their contribution to the plan.

Earlier this year, the employer contribution to the pension plan was increased 50 percent, from 5 percent of employees' salary to 7.5 percent.

Bierbaum said a Pension Task Force comprised of members of the Pension Board, the Archdiocesan Finance Council, and at-large financial experts began last May to address the funding shortfall in the defined benefit plan.

Among the options — but not the only ones — considered were:

- Dropping the pension altogether, which would have greatly reduced the benefit to employees — current and retired.
- Raising the employer contribution. It would have required increasing that contribution from 7.5 percent to 10-to-12 percent, an amount that neither the parishes nor the archdiocese could afford.

The pension freeze along with the 2.5 percent contribution to a 403(b) plan was seen as the best option to preserve the pension dollars employees have earned up to this point, and with the 403(b) contribution to help them continue to save for their retirement.

"The move to a defined contribution plan is changing responsibility for retirement funds from employer to employee," Bierbaum said. "It sounds defensive, but we're not the only ones doing this."

The Diocese of Gary, Ind., and the Archdiocese of Boston are going to the same plan, he said.

Impact of market felt

Poor investment choices were not a factor in the pension fund deficit, Bierbaum noted.

Investments in the pension fund — selected by an investment board — have out-performed the market overall during the past 25 years. An 18.6 per-cent return during 1984-89 and a 13.8 percent return from 1989-1994 turned into a 2.3 percent return from 1999-2009, mimicking the market to a great degree.

Over the 25-year period from 1984 to 2009 the pension fund investment averaged a 10 percent return.

The archdiocese began this week to inform employees of the change to the retirement package, and nine additional meetings are scheduled Dec. 7 through 17 at parishes and schools across the archdiocese.

Meeting dates and times for lay employees to learn about pension changes

Nativity of Our Lord, St. Paul

1900 Wellesley Ave.
Dec. 7, 3-4:30 p.m.

St. Michael, Prior Lake

16311 Duluth Ave. SE
Dec. 8, 3-4:30 p.m.

Shakopee Area Catholic School

2700 17th Ave. E
Dec. 9, 4-5:30 p.m.

St. Stephen, Anoka

525 Jackson St.
Dec. 10, 3-4:30 p.m.

St. Ambrose, Woodbury

4125 Woodbury Dr.
Dec. 13, 3:30-5 p.m.

St. Jude of the Lake, Mahtomedi

700 Mahtomedi Ave.
Dec. 13, 7-8:30 p.m.

Annunciation, Minneapolis

509 54th St. W.
Dec. 14, 3-4:30 p.m.

Holy Name of Jesus, Wayzata

155 County Road 24
Dec. 14, 7-8:30 p.m.

St. Elizabeth Ann Seton, Hastings

2035 15th St. W.
Dec. 17, 4-5:30 p.m.

Subscribe

If you enjoyed this article, subscribe to receive more just like it.

Email Address:



EXHIBIT D

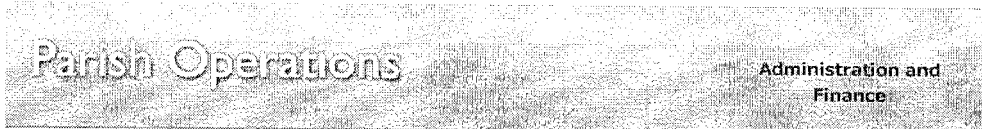
Select Language

AAA



Search

Home > Offices > Parish Operations > Parish Accounting Service Center (PASC)



VIEW ALL OFFICES

Parish Accounting Service Center (PASC)

Like Tweet Share / Save

Financial and Accounting Support

Accurate Accounting: PASC provides the mechanism for developing, implementing and monitoring balanced budgets. This value-add service assists parishes in long-range planning, reporting accurate data, and ensuring the pastor, finance council members and staff have a clear understanding of their parish's current financial position.

Accurate Reporting: PASC provides accurate, consistent reporting including: monthly financial reporting, cash flow analysis, Archdiocesan Annual Reports, various tax documents, pension reports, workers' compensation insurance and others as identified.

Additional Support: PASC assists parishes with internal control audits as requested leadership. This past year, PASC supported several non-PASC clients with these types of requests.

Download the PASC brochure

REPORT ABUSE
 Your first call should be to law enforcement. Click to learn more.

Archdiocesan Reorganization
 Under Chapter 11 of the Bankruptcy Code

SafeCatholicSPM.org
 Office of Ministerial Standards and Safe Environment

THE ARCHDIOCESE OF SAINT PAUL AND MINNEAPOLIS
 WELCOME
 ARCHBISHOP BERNARD A. HEBDA

Office of Evangelization and Catechesis

Office for the Mission of Catholic Education

JUBILEE YEAR OF MERCY
 Merciful like the Father

Archdiocesan Planning Update

Oficina del Ministerio Latino

Religious Liberty

Office of Marriage, Family and Life

© 2016 Archdiocese of Saint Paul and Minneapolis
 All rights reserved.

FEATURED CONTENT
 Careers

RELATED RESOURCES
 Photos

SUPPORT UTILITIES
 Site Map

- | | | | |
|-----------------------------------|--|---------------------------|--------------------------|
| Contact Us | Protection of Children and Youth | Videos | Privacy |
| Report Abuse | Planning Process | Audio | Links |
| archCONNECT Login | Catholic Schools | Articles | Webinars |
| | Marriage, Family and Life | Documents | |
| | | View All | |

PARISH ACCOUNTING SERVICE CENTER



FOR ADDITIONAL INFORMATION

Office of Parish Operations—Director of Parish Operations

Contact: Mary Jo Jungwirth
Archdiocese of Saint Paul and Minneapolis
328 West Kellogg Boulevard
Saint Paul, MN 55102-1997

Telephone: 651.291.4439

Email: jungwirthm@archspm.org

Logos Systems Support Team – Contact Information

Address: 328 West Kellogg Boulevard
Saint Paul, MN 55102-1997

Support Email: logosupport@archspm.org

Facsimile: 651.251.7751

Support Telephone: 651.251.7750

OVERVIEW

The Archdiocese of Saint Paul and Minneapolis in an effort to carry out its Strategic Plan introduces its initiative to support parish back office functions. Consistent with the spirit of the Strategic Plan, the Parish Accounting Service Center (PASC), provides comprehensive accounting services in order to further the ability of parishes to focus on their pastoral mission.

The Parish Accounting Service Center is designed to partner with parish stakeholders for the purpose of gaining economies of scale and delivering services that are in support of the Pastor and his staff. The center has organized a professional staff that is “parish focused” and has substantial accounting, managerial and parish experience.

The PASC combines technology along with accounting best practices in order to assist parish leadership with vital financial data. The center’s purpose is to compliment and support parish operations. It accomplishes this goal by working in close collaboration with the Pastor and his designee(s). The center operates in a manner to complement and support pastoral management.

Please contact the Parish Accounting Service Center to discuss its detailed service offering and how this resource might be helpful to your parish. The PASC can provide detailed information regarding its operational processes and the related cost structure.

Comprehensive

Petty Cash
Accounts Payable
Accounts Receivable
Payroll Services—Outsourced
Cash Management
Full Transaction Audit Participation
Financial Reporting to Parish
Reporting to the Archdiocese
Financial Planning and Management
General Ledger Processing
Bank Account Reconciliation
Closing Services

Staffing

Qualified Accounting Professionals
Service Oriented Support Staff

Technology

Secure Technology Systems
SSAE16 Standards
Desktop Support Services

Accounts Payable

- Processing of complete Accounts Payable for the client parish
- The PASC receives invoices electronically or in paper form
- Invoices will be approved and coded with GL account number by the parish
- Payments will be generated by the PASC and selected for payment by parish
- Supporting materials are filed and stored at the PASC
- Accounts Payable aging is generated at month-end
- Check register is prepared and distributed to the parish
- Checks will be mailed from the PASC

Accounts Receivable

- Recording of journal entries for tuition collected through tuitions management services, i.e. FACTS, TADS or SMART
- Recording of credits approved by parish client

Payroll – Outsourced

- Receives payroll register from outsourced provider
- Records the journal entry for cost distribution
- Records the payroll account from parish operating account
- Records the tax related liabilities
- Records the tax liability from parish operating account to affect an ACH transaction from governing entity

Banking

- Validates the electronic check imaging/deposit performed at the parish and approves the batch for posting
- Records parish deposits and posts transaction to the GL
- Advises parish staff regarding cash requirements and other banking concerns
- Reconciles bank statement to the ledger balance using the reconciliation process in Logos

Budgeting

- Reviews assumptions used in budget preparation
- Reviews mid-year trends
- Generates reports for the Pastor and Finance Council
- Assists in the budget process as requested by Pastor
- Records new budget in Logos
- In person consultation with PASC accountant
- Periodic meetings with Finance Council Chair, Regional Vicar and Pastor

Petty Cash

- Records transactions to and from parish account

Report Review & Entries

- Utilizes standardized Chart of Accounts
- Creates monthly-memorized journal entry to recognize monthly and quarterly expenses
- Reviews balance sheet for accuracy and reconciliation

Financial Reports

- Balance Sheet
- Profit & Loss Statement
- Cash Flow Requirements
- Narrative of key monthly results
- Annual Financial Report

SERVICE OFFERINGS

Introduction

The Parish Accounting Service Center (PASC) provides comprehensive accounting services to Archdiocesan parishes and schools with the goal of implementing approved processes, financial controls and proper oversight. The PASC will assist parishes with its accounting needs and provides financial reporting to the pastor and other parish stakeholders.

Technology & Security

The PASC uses Logos Management Software System to record, generate and process all parish accounting transactions. Each parish and school has a separate Logos license which includes, GL, Census, and Ministry Connect modules. All parish assets remain in the name of and control of the parish. Financial reports are generated from Logos. The Logos system is used to create, generate and report actual to budget activity providing actionable financial data for the pastor, business administrator, finance council and trustees.

Parish financial data is maintained in strict confidence and proper financial controls are maintained. The PASC Manager and the accounting staff are the only members authorized to create or change transactions within the GL module of the dataset. The Logos system provides for a comprehensive audit trail. The Archdiocese has completed an internal financial control audit and is SSAE16 certified for financial accounting systems. Additional information regarding this process and certification can be provided upon request.

Communication & Reporting

The pastor or his designee will have real-time access to the parish Logos financial system. The monthly financial reports will be provided in a PDF format to the Priest and or Canonical Administrator, Regional Vicar, Business Administrator and Finance Council Chair. Commentary will be included regarding parish financial activity. Documentation as needed will be sent by courier service between the parish and the PASC.

Benefits of the Service Center

The Parish Accounting Service Center provides economies of scale to its parish clients. This enables a parish to have quality, service-oriented, accounting professionals to serve their needs. The services provided are managed under strict financial controls while allowing the parish to maintain control of approval of key financial management decisions.

EXHIBIT E

A Catholic, college-preparatory school, grades 7-12

Support BSM

[Home](#) [Support BSM](#) [Tuition Assistance](#)

- Annual Fund
- Give to BSM
- Meet Our Team
- Tuition Assistance**
- Giving FAQs
- Auction



Development Office:

952-915-4341

development@BSMschool.org

Tuition Assistance

Now, more than ever, BSM must be strategic in keeping tuition affordable to all families. The school is currently providing 67 percent of all families' demonstrated need. Investing in BSM's tuition assistance program is both an investment in Catholic education and a real way of keeping Benilde-St. Margaret's robust, viable and contributing positively to the community and the world.

In determining financial assistance, BSM uses a company called Tuition Aid Data Services (TADS), which provides financial need evaluation services. TADS is used by all the Catholic high schools in the Archdiocese to help disburse Archdiocesan funds, as well as funds from the individual high schools. Last year, approximately 19% of the BSM student body received some kind of assistance/award toward tuition. Just over \$1,410,000 in assistance was awarded for the 2014-2015 school year, with the average award being roughly \$6,345. While the level of assistance offered to many families was adequate, the demonstrated need was in fact \$2,300,000. As the economy continues its slow recovery, more families will likely look to BSM for some amount of financial support. Not being able to meet these needs leaves behind an inspired and gifted group of potential students, and BSM cannot afford to shut the door on any percentage of its future.

Corey Anderson '96, once a recipient of tuition assistance understands the benefits of educational opportunities. "When I came here in seventh grade, my family couldn't afford this," he says. "My mom barely made ends meet. But I loved BSM and people believed in me when I didn't believe in myself. Now I'm in a position to give back. When you invest in somebody by simply putting a few dollars in the right mind and the right person, they'll prosper."

The possibilities go both ways. Just as BSM benefits immensely from a diverse and engaged student body, each student profits greatly from his or her BSM experience. Therefore, being committed to its mission, BSM needs to strengthen its ability to offer a Catholic education to the most deserving students.



EXHIBIT F

Corporate Board Responsibilities

According to the By-Laws, the Corporate Board is entrusted with the general management of the Corporation, and is authorized to exercise all powers of the Corporation.

The Corporate Board has the power to delegate administrative authority for the operation of the school to a duly qualified President of the School.

The Board of Directors shall reserve the following powers:

1. Hire and evaluate the President of Totino-Grace High School.
2. Approve the annual budget and set tuition.
3. Review and approve the annual audit.
4. Approve any loans by the Corporation for any purpose.
5. Approve the expenditure of any single financial obligation in excess of \$25,000 beyond the approved budget.
6. Approve the alienation, sale, encumbrance, or transfer of any property.
7. Negotiate and approve salary schedules.

All actions of the Corporate Board shall be consistent with the rules and regulations published by the Archdiocese of St. Paul and Minneapolis.

News & Events ▶

(http://www.totinograce.org/News_Events)
Discover TG ▶

EXHIBIT G

Q HOME / ABOUT / ADMISSIONS / ACADEMICS / MISSION / STUDENT ACTIVITIES / DEVELOPMENT / NEWS & EVENTS

BOARD OF TRUSTEES



Facebook (<https://www.facebook.com/sharer/sharer.php?u=http://delasalle.com/about/board-of-trustees/>)

Twitter (https://twitter.com/intent/tweet?source=webclient&original_referer=http://delasalle.com/about/board-of-trustees/&text=Board+of+Trustees&url=http://delasalle.com/about/board-of-trustees/)

Google+ (<https://plus.google.com/share?url=http://delasalle.com/about/board-of-trustees/>)

LinkedIn (<https://www.linkedin.com/shareArticle?mini=true&ro=true&trk=JuiSocialPostSharer&title=Board+of+Trustees&url=http://delasalle.com/about/board-of-trustees/>)

E-mail ([mailto:?subject=Visit this link find on http://delasalle.com&body=Hi, I found this information for you: "Board of Trustees"! This is the direct link: http://delasalle.com/about/board-of-trustees/](mailto:?subject=Visit%20this%20link%20find%20on%20http://delasalle.com&body=Hi,%20I%20found%20this%20information%20for%20you:%20'Board%20of%20Trustees'!%20This%20is%20the%20direct%20link:%20http://delasalle.com/about/board-of-trustees/) Have a nice day :))

The primary role of the Board is to articulate the direction of DeLaSalle High School and define the policies within which the organization will operate.

Responsibilities

- The board speaks and acts by entertaining motions approving policies, and monitoring the impact and effectiveness of those policies.
- When the Board stops speaking, the President's authority begins immediately and automatically.
- The Board oversees only one employee: the President.
- The Board should evaluate that employee based on results, not on the basis of activities. That is, Boards should focus on outcomes not processes.
- Individual Board members, including the Chair and committees, lack authority to direct the activities of the President (and/or his/her subordinate staff).
- The Board should interact with the organization's supporters and provide the organization with valuable linkages to those communities. Boards should be boundary spanners.

Strategic Vision

Board Members

Executive Committee

Members

Representatives

- Br. Michael Lee Anderson, FSC – Christian Brothers Representative
- Emily Westphal – Faculty and Staff Representative
- Rev. Kevin Kenney '78 – Clergy Representative
- Gary Wilmer – Archdiocesan Representative

DeLaSalle Administration

Emeritus Members

ABOUT

Board Of Trustees
([Http://Delasalle.com/About/Board-Of-Trustees/](http://delasalle.com/About/Board-Of-Trustees/))

Business Office
([Http://Delasalle.com/About/Business-Office/](http://delasalle.com/About/Business-Office/))

Tuition And Financial Aid
([Http://Delasalle.com/About/Business-Office/Tuition-Financial-Aid/](http://delasalle.com/About/Business-Office/Tuition-Financial-Aid/))

Community Profile
([Http://Delasalle.com/About/Community-Profile/](http://delasalle.com/About/Community-Profile/))

Contact Us
([Http://Delasalle.com/About/Contact-Us/](http://delasalle.com/About/Contact-Us/))

DeLaSalle Cafe
([Http://Delasalle.com/About/DeLasalle-Cafe/](http://delasalle.com/About/DeLasalle-Cafe/))

Directions & Parking
([Http://Delasalle.com/About/Directions-And-Parking/](http://delasalle.com/About/Directions-And-Parking/))

Employment
([Http://Delasalle.com/About/Employment/](http://delasalle.com/About/Employment/))

Facilities & Rentals
([Http://Delasalle.com/About/Facilities/](http://delasalle.com/About/Facilities/))

FAQ
([Http://Delasalle.com/About/Faq/](http://delasalle.com/About/Faq/))

Innovative Learning
([Http://Delasalle.com/About/Innovative-Learning/](http://delasalle.com/About/Innovative-Learning/))

Canvas
([Http://Delasalle.com/About/Innovative-Learning/Canvas/](http://delasalle.com/About/Innovative-Learning/Canvas/))

Lasallian Heritage
([Http://Delasalle.com/About/Lasallian-Heritage/](http://delasalle.com/About/Lasallian-Heritage/))

Leadership
([Http://Delasalle.com/About/Leadership/](http://delasalle.com/About/Leadership/))

Mission & Vision
([Http://Delasalle.com/About/Mission-Vision/](http://delasalle.com/About/Mission-Vision/))

Our Logo & Song
([Http://Delasalle.com/About/Our-Logo-And-Song/](http://delasalle.com/About/Our-Logo-And-Song/))

Our Urban Environment
([Http://Delasalle.com/About/Our-Urban-Environment/](http://delasalle.com/About/Our-Urban-Environment/))

Parent Association
([Http://Delasalle.com/About/Parent-Association/](http://delasalle.com/About/Parent-Association/))

- School History
([Http://Delasalle.com/About/School-History/](http://Delasalle.com/About/School-History/))
- School Store
([Http://Delasalle.com/About/School-Store/](http://Delasalle.com/About/School-Store/))
- Staff Directory
([Http://Delasalle.com/About/Staff-Directory/](http://Delasalle.com/About/Staff-Directory/))
- Sustainability Programs
([Http://Delasalle.com/About/Sustainability/](http://Delasalle.com/About/Sustainability/))
- Transportation
([Http://Delasalle.com/About/Transportation/](http://Delasalle.com/About/Transportation/))
- Update Your Contact Info
([Http://Delasalle.com/About/Update-Your-Contact-Info/](http://Delasalle.com/About/Update-Your-Contact-Info/))

"How good it is when God's people live in unity." - Psalm 133:1



(<https://www.facebook.com/DLSislanders>)



(<https://twitter.com/DLSislanders>)



(<http://www.linkedin.com/company/delasalle-high-school---minneapolis>)



(<http://instagram.com/dlsislanders>)



(<https://plus.google.com/101953414293934571349>)

One DeLaSalle Drive, Minneapolis MN 55401
 © 2016 DeLaSalle High School • Privacy Policy
 Web design and development by Olywebdev.com
 (<http://Olywebdev.com>)

LOCATION	CONTACT	HOURS
DeLaSalle High School One DeLaSalle Drive Minneapolis, MN 55401 (http://delasalle.wpengine.com/about/directions-and-parking/)	612.676.7600 612.362.9641 (School fax) 612.676.7699 (Admissions fax) (http://delasalle.wpengine.com/about/staff-directory/)	Office Hours During the School Year 7:30am - 4:00pm (http://delasalle.wpengine.com/about/business-office/)
(http://delasalle.wpengine.com/about/directions-and-parking/)	(http://delasalle.wpengine.com/about/staff-directory/)	(http://delasalle.wpengine.com/about/business-office/)
(http://delasalle.wpengine.com/about/directions-and-parking/)	(http://delasalle.wpengine.com/about/staff-directory/)	(http://delasalle.wpengine.com/about/business-office/)



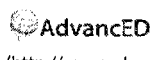
(<http://lasallian.info/lasallian-education/>)



(<http://www.archspm.org>)



(<http://www.mshs.org/mshs/schoolpage2.asp?school=124>)



(<http://www.advanced.org>)



(<http://islanderfoundation.org/>)

EXHIBIT H



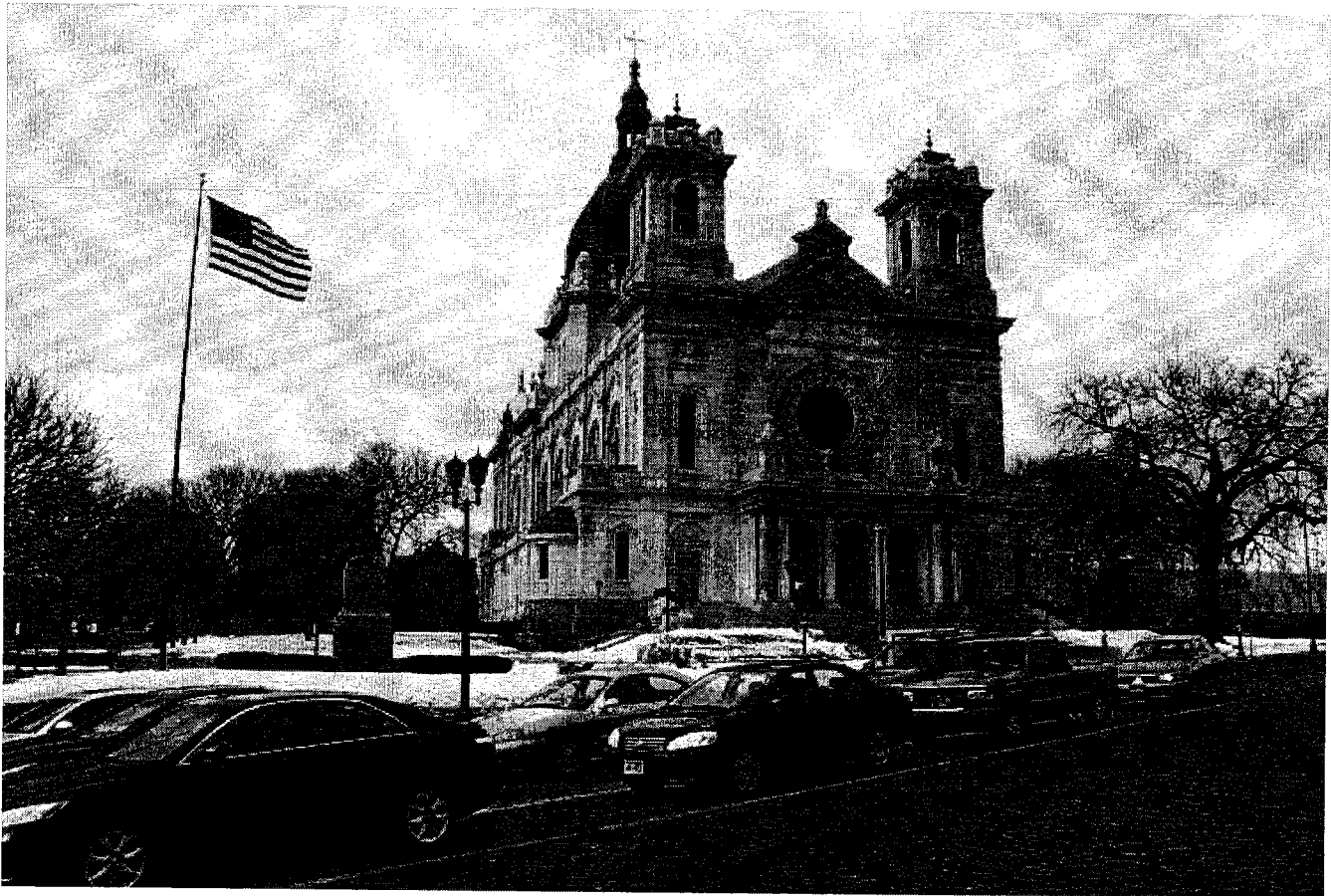
Search

- Search
- [News](#)
- [Full News Stories](#)
- [Brief News Updates](#)
- [Sports](#)
- [Fall Sports](#)
- [Winter Sports](#)
- [Spring Sports](#)
- [Schedule and Scores](#)
- [Student Life](#)
- [Students](#)
- [Fashion](#)
- [Health](#)
- [Reviews](#)
- [Around the Twin Cities](#)
- [Movie Reviews](#)
- [Music Reviews](#)
- [Opinions](#)
- [Op-Eds](#)
- [Staff Editorials](#)
- [Column: The Smoking Gun](#)
- [Submit an Opinion](#)
- [Features](#)
- [Diversions](#)
- [Photos](#)
- [Videos](#)
- [About Us](#)
- [KE Staff](#)
- [Our Awards](#)



- [News»»](#)
- [Sports»»](#)
- [Student Life»»](#)
- [Reviews»»](#)
- [Opinions»»](#)
- [Features](#)
- [Diversions](#)
- [Photos](#)
- [Videos](#)
- [About Us»»](#)

BSM and local Archdiocese continue to share good relationship



Megan Beh

BSM maintains a positive relationship with the archdiocese, adjusting requested curriculum, offering opportunities for faculty and staff and considering church values in decisions—all essential for its standing as a Catholic school.

Mary Pat Ross, Staff Writer
April 17, 2013

Since its founding, Benilde-St. Margaret's has been proud of its Catholic heritage and the relationship it maintains with the Archdiocese. Because of this relationship, BSM must adhere to the guidelines put in place by the Archdiocese which can affect the school's curriculum. Although some of these changes can be met with debate, BSM continues to strive to have a good relationship with the Archdiocese because of the benefits it brings to the school.

The Archdiocese acknowledges BSM as a Catholic school, and in doing so has very specific oversight responsibility regarding the Catholic identity of the school. The Archbishop asked high schools to make changes to the religion curriculum several years ago. BSM was the first Catholic high school in this Archdiocese to adopt the changes. "BSM's theology department went above and beyond what was asked of Catholic high schools and spent months ensuring that the charisms of BSM's founding orders, [Sisters of St. Joseph of Carondelet, Christian Brothers, and the Benedictines], were appropriately infused and preserved in the new curriculum," said Sheila Letscher, vice chair of the BSM Board of Directors and appointed member of the Archdiocesan Catholic Schools Advisory Council (ACSAC).

This new change to our school has been viewed as a great attribute by many. It is thought to have deepened the faith of BSM students. "The result of all this great work has been a theology curriculum which in my opinion both celebrates and teaches our Catholic faith in a rigorous manner and provides wonderful service and justice opportunities, all of which encourages students in their faith journeys. I also have to add that the way in which the entire BSM community appreciates differing faith perspectives strikes me as very similar to how we have seen Pope Francis embrace people of all faiths," Letscher said.

The Archbishop appoints a member of the school board. Father Michael Reding, pastor of St. Bartholomew Catholic Church, currently serves in that capacity and adds a valuable perspective to our board discussions. "I try to contribute to discussions and I vote on matters that come before the board. Because I am a priest of the Archdiocese of Saint Paul and Minneapolis, when it comes to some matters, I may have some unique insight to offer about how BSM's plans and policies fit with those of the Archdiocese and our Catholic faith," said Fr. Reding, who is also a member of the Board of Directors at BSM.

One example is that the Archdiocese, more specifically the Schools Office, provides Catholic school faculty and staff with professional development opportunities. "Religion teachers and principals from the Catholic schools gathered in February of this year for a morning workshop. The workshop was planned by the Archdiocese and it was an excellent opportunity to reconnect with other religion teachers from around the Archdiocese around a common message," Dr. Sue Skinner said.

There are some very specific board level decisions that require Archdiocesan approval. For example, the making of loans or transfers of real property require prior Archdiocesan approval. "From my perspective, the Archbishop's expectation that the schools in this Archdiocese be outstanding both in their faith formation and in their academic preparation of students aligns beautifully with the excellent experience that BSM provides to students," Letscher said.

Overall the positive relationship between BSM and the Archdiocese remains an important attribute to the school community. The Archdiocese strives to make BSM a better school and enhance the spiritual journeys of all students. "Our relationship is good. BSM and the Archdiocese share a common goal of providing an excellent Catholic educational experience for students," Dr. Skinner said.

Leave a Comment

The Knight Errant intends for this area to be used to foster healthy, thought-provoking discussion. Comments are expected to adhere to our standards and to be respectful and constructive. As such, we do not permit the use of profanity, foul language, personal attacks, or the use of language that might be interpreted as libelous. Comments are reviewed and must be approved by a moderator to ensure that they meet these standards. The Knight Errant does not allow anonymous comments, and the Knight Errant requires first and last names and a valid email address in order for comments to be published. The email address will not be displayed but will be used to confirm your comments.

If you want a picture to show with your comment, go get a [gravatar](#).

Name (required)

Email Address (required)

Speak your mind

Submit Comment

Email Updates

Enter your email address below to receive our daily email updates.

Enter your email address

Recent Sports Scores

Wednesday, May 10

Baseball.....

Tuesday, May 17.....

Recent Posts

[Solar panels are to be installed at BSM in the fall of 2016](#)

May 23, 2016

[Jaime Dritz](#)

May 22, 2016

[Dan Mvhra](#)



May 22, 2016

[Drake drops eclectic and electric album "VIEWS"](#)



May 20, 2016

[BSM alum John Haugland: giving police work his best shot](#)



May 20, 2016

[The Lumineers release deceptively upbeat album "Cleopatra"](#)



May 19, 2016

[The trend of the "Red Knight University" continues](#)



May 19, 2016

[Senior returns to home country of Japan to play hockey](#)



May 19, 2016

["Captain America: Civil War" just became Marvel's best superhero movie to date](#)



May 19, 2016

[Knight Errant](#)



The student news site of Benilde-St. Margaret's School in St. Louis Park, Minnesota.

Search

- [About](#)
 - [KE Staff](#)
 - [Our Awards](#)
- [Stories](#)
 - [News](#)
 - [Sports](#)
 - [Student Life](#)
 - [Features](#)
- [Opinions](#)
 - [Staff Editorial](#)
 - [Reviews](#)
- [Contact Us](#)
 - [Request KE Coverage](#)
 - [Submit an Opinion](#)

EXHIBIT I

ARCHDIOCESAN FINANCE COUNCIL

Minutes of October 22, 2009

Members Present: Brian Wenger-Chair, Archbishop John C. Nienstedt, Bishop-Elect Paul Sirba, John Bierbaum, James Fennell, Deacon Bill Heiman, Rev. Mark Huberty, Stewart Laird, Mark Misukanis, Flip Spanier, Kathleen Werthmann

Members Absent: Bishop Lee Fiché, Deacon Robert Schnell

Staff and Guests Present: Scott Domeier and Mary Jo Jungwirth - Accounting Services; Nick Basil and Becky Perrotti - BHZ

Archbishop Nienstedt opened the meeting with prayer.

Approval of Agenda & Minutes

A motion was made and seconded to approve the agenda for the meeting of October 22, 2009. A motion was made to approve the AFC minutes of September 24, 2009.

Archbishop Nienstedt wanted to ensure that a report would be forthcoming on St. Bernard's parish in St. Paul. John Bierbaum reported that he will be meeting with the parish and other interested parties next week. Brian Wenger noted that the minutes state that the report will be made quarterly. The Archbishop also inquired after the status of the Bishop's Participation in the Pension Plan. Brian reported that the two points made in the minutes will be extracted and used as the beginning of a policy.

The motion to approve the minutes of September 24, 2009 was seconded and approved.

Audit Presentation

Nick Basil and Becky Perrotti of Boulay Heutmaker and Zibell made a presentation to the Council providing highlights of the June 30, 2009 audited financial statements and management letters. Members of the Council received copies of the draft audit prior to the meeting. The Archbishop requested copies of the graphs that were presented.

Independence of Auditors

Brian Wenger discussed the issue of auditor independence. He noted that Nick Basil has been on the account for approximately 13 years with BHZ being the auditors for over 25 years. John Bierbaum noted that the Audit Committee of the Corporate Board has recommended that management request bids from other audit firms. Management did begin that process by requesting a bid from Larson Allen, however, it did not come in time before fieldwork started by BHZ. Their bid did come in lower than BHZ.

A motion was made to interview another partner at BHZ and other firms and then make a recommendation to the Archbishop. The motion was seconded and approved.

Document obtained by
MPRnews

AFC Minutes
October 22, 2009
Page 2 of 2

The AFC discussed the value of having the Audit Committee be a subcommittee of the AFC rather than the Corporate Board. Potentially, the Committee could be comprised of AFC members and the Corporate Board.

A motion was made to create a subcommittee of the AFC made up of two members of the AFC and two members of the Corporate Board. The motion was seconded and approved.

Budget Forecast

Member of the Council received a budget report 3 months ended September 30, 2009. John Bierbaum reviewed this report. Revenue and expenses compare favorably to year-to-date actual numbers from last year.

Progressive Discipline in Parishes

John Bierbaum reported that a committee of the AFC and Presbyteral Council met in order to fine tune collection procedures. In that process, a step was added to the procedures. This step requires deans to meet with the pastors of parishes with outstanding obligations. Letters to the deans were sent recently with receivable information on the parishes in their deanery. The deans are beginning to report back to John on their meetings with parishes.

Development and Cathedral Collection Report

Jim Fennell reported on the status of the Cathedral second collection which will help service the Cathedral debt. Gifts received total \$336,987 from approximately 116 parishes. Last year's collection raised \$472,000. Jim noted that funds are still coming in from parishes.

The Catholic Services Appeal has received pledges of \$8.9 million as of October 13, 2009. This is 95.9% of the \$9.3 goal.

Old/New Business

There will be no meeting in November.

Adjournment

The meeting adjourned at 5:30 p.m.

Document obtained by
MPRnews

EXHIBIT J

ARCHDIOCESAN FINANCE COUNCIL

Minutes of February 18, 2010

Members Present: Archbishop John C. Nienstedt, Brian Wenger-Chair, Rev. Peter Laird, Deacon Bill Heimann, Rev. Mark Huberty, Stewart Laird, Mark Misukanis

Members Excused: Deacon Robert Schnell, Flip Spanier, Kathleen Werthmann

Staff and Guests Present: John Bierbaum - Chief Financial Officer; Scott Domeier - Director, Accounting Services; James Fennell - Director, Catholic Services Appeal

Archbishop Nienstedt opened the meeting with prayer.

Approval of Agenda & Minutes

A motion was made and seconded to approve the minutes for the meeting of January 21. The motion was approved unanimously. John Bierbaum requested to add discussion of the sale of a small property in North Minneapolis owned by the Church of Saint Anne - Saint Joseph Hein, and it was agreed that the matter would be discussed at the end of the meeting.

Archbishop's Comments

The Archbishop noted that he has been receiving several positive comments on the Catholic Services Appeal (CSA) DVD that was shown in parishes. He will be working with the Presbyteral Council on putting together a committee of pastors beginning in mid-March to discuss making changes to the CSA with regard to reaching parish goals, formulas, rebates and related issues.

Nearly 300 priests and deacons attended Clergy Day on Thursday, February 11. There were three segments: 1) Jim Lundholm-Eades - strategic planning task force update; 2) James Fennell - CSA pastor feedback; 3) John Bierbaum - assessment formula history and relevance.

Year-to-Date Performance

John Bierbaum said that operationally we are generally doing well against budget. Principal areas of focus are collection of receivables and status of guarantees. Accurate numbers are confirmed at close of each quarter, so the current quarter's numbers will be out in April.

The Archbishop asked for clarification on two points: 1) Do we make a payment schedule for collection from parishes who owe us money? John explained that collection procedures had been approved last year, and Deans were asked to contact the parishes in their deaneries who were in debt to discuss their financial situation and find out which pastors need help. So far, the Deans have not reported any progress. The Archbishop may have to get involved at some point. 2) The importance of maintaining a certain amount of investment funds for guarantees. John responded that we have approximately \$12-13 million invested in short term income funds and used as collateral for our \$2 million line of credit and as "surety" for our workman's comp program which is self insured.

Fr. Laird addressed the issue of back assessments, noting that there are many repeat offenders, not so much because of lack of money but due to management issues and delayed

MPRnews

AFC Minutes
February 18, 2010
Page 2 of 4

decisions. John reiterated the plan that ideally the Deans would be the first to approach the pastors, and then report back the reason for the delays in payment. Then either staff or Catholic Finance would work with the pastors to make a plan. The Archbishop recommended this issue should go to Presbyteral Council.

With regard to rebates, six other dioceses surveyed said they don't give rebates until annual appeal goals are met. There needs to be more incentive to reach goals.

Bylaw Approval

Brian Wenger said the feedback has been good for the Bylaws. Jennifer Haselberger, Chancellor for Canonical Affairs, made several comments. Her suggested changes will be made and sent to members before the next meeting. Wording will also be changed to clarify the definition of term years. After the bylaws are approved, new members may be nominated and added to AFC.

Auditor RFP

John said RFPs for auditing services were sent to eight accounting firms. Firms were selected from a listing of firms registered with the State of Minnesota as working with non-profits.

Mr. Laird asked about the potential for fraud and referenced a case in the Diocese of La Crosse where a pastor is charged with fraud in the amount of \$200,000. Fr. Laird said we may need to clarify role and qualifications of the parish trustees as it relates to finances. Fr. Huberty mentioned the Catholic Mutual workshop that trustees should have attended a couple of years ago. John said there is an annual insurance day which emphasizes fraud prevention and control of cash, but we do not have internal audit functions and try to pick up problems on "green sheets." We have an insurance program called PACE PRISM which offers a reduction in insurance premiums if they perform prescribed actions including periodic financial reviews, various reports and training. We don't have a staff of people to ensure those actions are taken. The Archbishop asked if the green sheet includes a list of the members of the parish finance council. John advised that green sheets are submitted annually and are the responsibility of the pastor, two trustees, business administrator and the person preparing form. Parish trustees have a two year term limit which can be renewed indefinitely. Clarification was requested as to term limits. *Subsequently, the following clarification was received from Andrew Eisenzimmer, Chancellor for Civil Affairs: "The language from the standard parish bylaws states that the term of office of the lay members "shall be for two years from the date of their election, or until successors to them have been duly chosen and have entered upon the duties of their respective offices." The bylaws do not specify any limit on the number of terms."*

Pension Update

John gave an update and recommendations of the Pension Committee. They propose a comprehensive review of the sponsored retirement benefit for both the lay and priest plans. Review would include the objective of the plan, how it is delivered, and how to take care of current obligation. The Pension Committee should be augmented with a special committee to design the plan. The core question is if we are going to shoulder a different set of burdens than in the commercial world. We are currently using Mercer as an outside advisor. Realistically, it will take several months to complete evaluation, education and roll-out. In the interim, we

MPRnews

AFC Minutes
February 18, 2010
Page 3 of 4

should keep the current benefits in place which will increase the contribution level from 5% to 7½%. We will have to announce that the cost will go up, but change is coming and the benefit is safe.

As to the priest medical plan, the main issue needing discussion is the medical benefit. Our cost is more than what you could buy private supplements for. Our cost is in the range of \$500 per month. We know that we can buy supplements for \$120 to \$200 per month with nearly the same coverage.

The Archbishop mentioned that he talked to the Bishop of Gary, Indiana, last Saturday night, who said they have frozen their lay pension plan and adopted a 403B plan, wherein the employees are contributing. He has asked John to contact their CFO to determine how they are doing that. The Archdiocese of both Chicago and Indianapolis have also done this so we know we are not the only ones facing this.

Fr. Laird raised two issues that need discussion: 1) rolling back supplemental, determining the difference in care and if it is worth the savings; possibly grandfather in new plan; 2) with priests living longer, we should get bids on offerings for priests to purchase their own long term care insurance. They may not have resources to take care of themselves. Catholic hospitals and nursing homes used to care for priests at no charge. We need to do more work on long term care insurance and provide them options.

John elaborated on issue of whether the supplemental will be adequate, and he is working with Natalie and Blue Cross to determine what we can do.

The Archbishop asked where we want to be three and five years from now, and how do we get there? We can't continue to do what we are doing now. John said that is why the pension committee needs more direction. He reiterated that the plans are underfunded. He referenced the handouts that summarize the lay and priest pension plans.

John said he doesn't feel bad about going to 7½%. We had been funded at 0 to 1% and putting the rest of it in a TDA account for people. We still were charging the parishes 5%, but very little of it went into the pension plan. That proves the fallacy of the short term view. That added 4% a year for about a 6 or 7 year period. It shows the danger of looking at it short term and speaks to the question of who is going to bear the risk. The risk of not having an asset base would be transferred to the employee.

Brian suggested we stay with Option 5 for this year. Then we have a year to figure out what to change. With regard to the priest plan, the insurance issue needs a lot more study. We should try to move that along in the same timeframe. *A motion was made to recommend Option 5. The motion was seconded and approved unanimously.*

The Archbishop raised the point that parishes are putting together budgets now. How are we going to communicate the increase? John said a message should go out as soon as possible to the Presbyteral Council that says: a) we are underfunded; b) we have a short term solution and a long term process. The short term solution is to bump up contribution and keep same benefits for the upcoming year; we are going to work in collaboration with the Presbyteral Council over the next year to figure out a long term solution. They should build the 2½% increase into their budgets for next year and understand the process we are going through. There will be a

MPR news

*AFC Minutes
February 18, 2010
Page 4 of 4*

meeting of the Presbyteral Council within the next two weeks so the Archbishop can communicate the message in person. AFC members should give John recommendations of priests to serve on committees for the plans.

Strategic Planning Effort

Fr. Laird said we are trying to help schools that are having difficulties. Strategic planning process recommendations would not become effective until the fall of 2011 at the earliest. It is being announced today that Holy Childhood will be closing its school.

Old/New Business

The parish of Saint Anne-Saint Joseph Hien received an offer of \$50,000 for a duplex property they own on Dupont Avenue in North Minneapolis. The tax statement is \$186,000. Properties in the area are being foreclosed for \$14,000 to \$15,000. The parish is current on their assessments. *A motion was made to approve the sale of the property. The motion was seconded and approved unanimously.*

St. Bernard's in St. Paul has decided to close their high school. They have not been able to increase enrollment or raise enough money to convert to an international baccalaureate program. They need funds to cover the cost of winding up the current school year. They are close to leasing the elementary school to Cyber Academy, a successful growing charter school. Rent will be in the \$350,000 to \$400,000 range per year, but improvements in the \$400,000 to \$600,000 range need to be made to the property to bring it up to code. Fortunately, the property is exempt from needing a sprinkler system, but will need ADA improvements.

The Archbishop brought up the issue of the Cathedral debt. A small committee is doing a quiet campaign for maintenance and capital programs for the interior. They are trying to raise money over the next three years to pay off that debt. Archbishop Flynn will be celebrating his 50 year anniversary of ordination. Perhaps we can have a celebration next fall and have people contribute in his name to the Cathedral.

John mentioned that the second collection for the Cathedral raised \$400,000, and over \$850,000 was raised for Haiti.

John raised the question: Can a parish go bankrupt, and what is the responsibility of the Archdiocese? We should follow up with Andy.

The Archbishop requested that going forward Minutes should be sent to the Auxiliary Bishop Piche.

John announced that Lisa Giefer has moved into the position of Webmaster, and Ruth Porter has replaced her as his Administrative Assistant.

Adjournment

The Archbishop closed the meeting with a prayer, and the meeting adjourned at 5:15 p.m.

Document obtained by
MPRnews

EXHIBIT K

ARCHDIOCESAN FINANCE COUNCIL

Minutes of September 16, 2010

Members Present: Archbishop John C. Nienstedt, Brian Wenger-Chair, Rev. Peter Laird, Deacon William Herman, Stewart Laird, Richard Pearson, Kathieen Werthmann, Margaret LeClair, Flip Spanier, Jackie Daylor, Rev. John Ubel

Member Excused: Mark Misukanis, Daniel Statsick; John Bierbaum – Chief Financial Officer

Staff Present: Scott Domeier – Director, Accounting Services; Mary Jo Jungwirth – Supervisor, Accounting Services

Archbishop Nienstedt opened the meeting with prayer at 3:30 PM.

Approval of Agenda and Minutes

A motion was made to approve the minutes from the August 19 meeting. The Archbishop asked for a correction in the Audit Committee section on page 3, changing the words "Archdiocese requested..." to "Archbishop requested..." The minutes were unanimously approved as amended.

A motion was made to approve the agenda for the September 16, 2010 meeting. The motion was seconded and approved unanimously.

Archbishop's Comments

The campaign to pay down the Cathedral debt shows the promise of success as it moves forward. So far, \$4.3 million have been collected toward a goal of \$5 million. Scott Domeier estimated that there will be a \$2 million surplus reflected in the audit which will be applied toward the debt.

The Archbishop reported that he has reviewed the Parish and School Financial Review documents prepared by Catholic Finance, and requested the AFC assist him in addressing the issues.

Strategic Plan

The Presbyteral Council met on September 7 and reviewed and voted on each recommendation of the strategic plan one-by-one, in accordance with Canon Law. The Archbishop has already made some decisions based upon the recommendations. Affected pastors will be notified and asked for their input. The completed strategic plan will be printed and then will be presented to the Presbyterate on October 15, the Friday before the rollout. Pastors are encouraged to share the information with their trustees, parish council and finance council chairs, and affected laity before the rollout at the weekend Masses. Two versions of the strategic plan will be prepared. A 36 page version will be printed out for pastors and various stakeholders. Summary documents will be available at the exits of each church as people walk out of church. Archdiocesan personnel will be on hand at affected parishes to answer questions.

MPR

AFC Minutes
September 16, 2010
Page 2 of 3

School Consultant

Ace Consulting from Notre Dame was hired by a donor to review the practices in our Catholic Schools and has made recommendations to develop a system for the schools to standardize their bookkeeping practices. **Ace's report and financial recommendations will be available in November. Certain schools will be asked by letter to engage in a three month review which will lead to decisions about the future of those schools by January 1.**

Catholic Finance Corporation Review

Scott explained the data contained in the scorecard which is used to determine the financial condition of a parish. A trend worth noting is that the major financial contributors to the parishes are the older members. As they pass away, young people are not stepping up to the same level of contributions. Few parishes have sufficient reserve funds to meet unexpected expenses. Parishes with schools are spending too much money maintaining their schools because they are not charging students the amount it actually costs to educate them. The parishes, in turn, pass their cash flow problems on to the Archdiocese by not paying their assessments.

An estimated 44 parishes will be closed because they have not been able to meet their financial obligations. In an effort to save parishes remaining open but on the watch list, the shared services team will initiate standardized reporting practices and workout plans. John will present the shared services plan at October 26 AFC meeting. It should be communicated to the public that Archdiocesan strategic planning will be an ongoing process going forward to meet changing financial and pastoral needs and obligations.

Brian asked the Archbishop what the AFC can do to help with the process. The Archbishop said that it would be helpful to review the finances of the parishes on the watch list in January to check progress that has been made and project the future outlook of those parishes.

Fr. Laird suggested it might be beneficial to have someone from the AFC available to answer financial questions after the strategic plan announcement.

Fr. Laird made brief comments on the remainder of the AFC Summary Report. The Mission Critical Schools primarily serve underprivileged urban and rural areas, and have been largely subsidized by the Archdiocese. While we can reasonably afford to subsidize eight of these schools, we cannot continue to subsidize 16 of them. **Urgent Review Schools will be notified on October 17 that the Archdiocese is asking them to undergo a review with our Schools office which will report back to the Archdiocese through John Bierbaum and Marty Frauenheim on or before December 1.** The parishes listed under Closed/Merged Parishes were part of the original strategic planning task force recommendations, and may not be part of the final plan. Of the 44 parishes on the Watch List, eight are on the list to possibly be closed, and the remainder will be participating in shared services work out plans.

The Archbishop requested that the information presented in this meeting remain in the room and not be discussed elsewhere.

Pension Task Force Update

Jocine Dawley presented a one page summary of the recommendations of the Pension Task Force. They recommended freezing the current defined benefit plan as of December 31, 2010, and maintaining the current contribution rate of 7.5% until the frozen plan is fully funded. The

MPR

AFC Minutes
September 16, 2010
Page 3 of 3

contribution percentage is reviewed annually by the pension board and could be reduced sooner than anticipated based upon asset performance.

The Task Force still needs to determine the form of the new plan to be offered to current and future new employees. Options include a defined contribution 403(b) plan or a defined benefit plan with a reduced benefit. It is anticipated that the frozen plan will be fully funded in 10 to 15 years, based upon an 8% return, and dependent upon how much of the 7.5% contribution is used to fund the old plan and how much is applied to the new plan.

The Archbishop stressed the needs for clear communication of the plan details so employees understand the reasons for change and the benefit to them.

Fr. Laird recommended the Statement of Benefit Policy, dated September 15, 1987, be reviewed and revised as needed to reflect the new plan goals and provisions while remaining consistent with the Church's social justice beliefs. The revised policy statement should be drafted by the Pension Task Force, approved by the AFC, and then presented to the Presbyteral Council for their approval.

St. Bernard's Update

In John's absence, Fr. Laird reported that the Charter School of Excellence and St. Bernard's are both current in their payments. Enrollment at the Charter School is higher than expected which will result in more state funding for the school and larger payments to St. Bernard's.

Old/New Business

The November 18 AFC meeting will be canceled due to a conflict on the Archbishop's calendar. The December 16 meeting, which was scheduled as tentative, will take place.

Adjournment

Archbishop Nienstedt closed the meeting with prayer at 5:15 PM.

Document obtained by
MPR news