

| ACCOUNTS PAYABLE | AMOUNT |
|------------------------------|-------------------|
| PARISH NAME | 4/12/2011 |
| BLESSED TERESA of CALCUTTA | \$37.35 |
| CHRISTIAN LIFE CENTER | \$0.00 |
| CHRIST LIGHT of the NATIONS | \$117.12 |
| DREAM CENTER | \$0.00 |
| OUR LADY of GUADALUPE | \$37.35 |
| ST. ANGELA MERICI | \$0.00 |
| ST. ANN | \$0.00 |
| ST. FERDINAND | \$380.21 |
| SACRED HEART | \$70.00 |
| ST. MARTIN de PORRES | \$75.75 |
| ST. NORBERT | \$214.66 |
| ST. ROSE PHILIPPINE DUCHESNE | \$399.39 |
| ST. SABINA | \$316.23 |
| SUB TOTAL | \$1,648.06 |
| OUT of DISTRICT | \$0.00 |
| TOTAL | \$1,648.06 |

PLEASE MAIL PAYMENTS TO

NORTH COUNTY CYC

C/O RON MARTIN

1700 HORSESHOE DR.

FLORISSANT, MO. 63033

Handout 1

| Par | 2009-1 | 2009-2 | 2009-3 | 2009-4 | 2009-5 | 2009-6 | 2009-7 | 2009-8 | 2009-9 | 2010-1 | 2010-2 | 2010-3 | 2010-4 | 2010-5 |
|--------------|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| ASC | | | | 16.65 | 16.65 | 15.51 | 13.99 | 13.56 | 13.56 | | | | | |
| BTC | 289.79 | 274.65 | 313.29 | 233.03 | 230.51 | 207.65 | 177.33 | 168.77 | 159.98 | 291.65 | 251.77 | 221.55 | 213.69 | 213.69 |
| CLN | 420.20 | 414.02 | 312.58 | 643.29 | 628.29 | 595.13 | 551.16 | 538.76 | 538.65 | 364.23 | 318.05 | 283.07 | 273.96 | 273.30 |
| OLG | 72.45 | 68.66 | 49.47 | 101.46 | 101.46 | 95.74 | 88.16 | 86.02 | 85.91 | 105.95 | 95.46 | 87.51 | 85.44 | 85.44 |
| SAM | 478.16 | 453.17 | 461.69 | 379.25 | 376.72 | 339.00 | 288.97 | 274.84 | 266.05 | 493.09 | 428.03 | 378.72 | 365.89 | 365.45 |
| SAN | 144.90 | 162.98 | 207.04 | 197.44 | 197.44 | 186.01 | 170.85 | 166.57 | 166.46 | 183.26 | 164.37 | 150.05 | 146.32 | 145.38 |
| SF | 565.09 | 577.22 | 585.79 | 574.45 | 571.93 | 527.35 | 468.22 | 451.53 | 442.74 | 561.79 | 490.43 | 436.35 | 422.27 | 420.96 |
| SH | 623.05 | 623.46 | 643.05 | 594.02 | 591.50 | 542.33 | 477.14 | 458.74 | 449.94 | 643.82 | 561.97 | 499.93 | 483.79 | 482.26 |
| SM | 347.75 | 329.58 | 230.84 | 358.74 | 356.22 | 328.78 | 292.40 | 282.13 | 273.33 | 309.76 | 265.68 | 232.28 | 223.58 | 223.58 |
| SN | 709.99 | 732.68 | 669.87 | 696.89 | 694.37 | 638.35 | 564.06 | 543.09 | 534.30 | 649.38 | 569.62 | 509.18 | 493.45 | 492.21 |
| SR | 608.56 | 603.15 | 751.90 | 433.50 | 430.98 | 382.96 | 319.29 | 301.32 | 292.52 | 687.67 | 595.32 | 525.34 | 507.11 | 506.16 |
| SS | 463.67 | 452.10 | 375.42 | 458.06 | 455.55 | 418.96 | 370.44 | 356.75 | 347.96 | 496.14 | 435.27 | 389.15 | 377.14 | 376.56 |
| HS | | 34.22 | 50.71 | 34.22 | 34.22 | 34.22 | 34.22 | 34.22 | 34.22 | 16.53 | 14.43 | 12.84 | 12.43 | 12.43 |
| HT | 14.49 | 13.73 | | 15.36 | 15.36 | 14.22 | 12.70 | 12.27 | 12.27 | 15.00 | 12.90 | 11.31 | 10.90 | 10.90 |
| SC | | | 32.98 | | | | | | | | | | | |
| SER | | | 16.49 | | | | | | | | | | | |
| SJC | 28.98 | 27.46 | 49.47 | 30.72 | 30.72 | 28.43 | 25.40 | 24.55 | 24.55 | 32.88 | 28.68 | 25.50 | 24.67 | 24.67 |
| CLC | | | 16.49 | | | | | | | 31.32 | 27.12 | 23.94 | 23.11 | 23.11 |
| DC | | | | | | | | | | 15.81 | 13.71 | 12.12 | 11.71 | 11.71 |
| Total | 4767.08 | 4767.08 | 4767.08 | 4767.08 | 4731.92 | 4354.64 | 3854.33 | 3713.12 | 3642.44 | 4898.28 | 4272.81 | 3798.84 | 3675.46 | 3667.81 |
| Deposits | 160348.55 | 160348.55 | 160348.55 | 160348.55 | 158902.55 | 157730.59 | 145154.59 | 128477.60 | 123770.61 | 165256.16 | 163276.16 | 142427.16 | 126627.93 | 122515.45 |
| Adjustment | -1446.00 | -1446.00 | -1446.00 | -1446.00 | -1171.96 | -12576.00 | -16676.99 | -4706.99 | -2356.00 | -1980.00 | -20849.00 | -15799.23 | -4112.48 | -255.15 |
| Balance | 158902.55 | 158902.55 | 158902.55 | 158902.55 | 157730.59 | 145154.59 | 128477.60 | 123770.61 | 121414.61 | 163276.16 | 142427.16 | 126627.93 | 122515.45 | 122260.30 |
| 2009-1 | 329 teams pay per ratio of number of teams | | | | | | | | | | | | | |
| 2009-2 | Apply golf revenue to contributing source | | | | | | | | | | | | | |
| 2009-3 | Current 274 teams pay | | | | | | | | | | | | | |
| 2009-4 | 3% of each contributing source less adjustment of 1446 | | | | | | | | | | | | | |
| 2009-5 | Deduct 171.96 for picnic host and payback senior forfeits | | | | | | | | | | | | | |
| 2009-6 | Deduct 12576 in fees/banquet to CYC | | | | | | | | | | | | | |
| 2009-7 | Deduct 16676.99 in field/gym paid to parishes | | | | | | | | | | | | | |
| 2009-8 | Deduct 4706.99 in gym fees to SV, IWA, Trinity, SSV | | | | | | | | | | | | | |
| 2009-9 | Deduct 2356 for bad det | | | | | | | | | | | | | |
| 2010-1 | 3% of each contributing source less adjustment of 1980 | | | | | | | | | | | | | |
| 2010-2 | Deduct 20849 in fees/banquet to CYC | | | | | | | | | | | | | |
| 2010-3 | Deduct 15799.23 in field/gym paid to parishes | | | | | | | | | | | | | |
| 2010-4 | Deduct 3675.46 in gym fees to IWA, Trinity, SSV | | | | | | | | | | | | | |
| 2010-5 | Deduct 255.15 payback of golf playoff fees | | | | | | | | | | | | | |

Handout 2

memo

To: NC CYC Executive Board
From: Jeff Antrainer
Date: 4/12/2011
Re: Agency Management Fee

On March 23, 2011 a meeting was held at the Rigali Center to discuss the Archdiocesan Agency Management Fee (the "AMF") with respect to NC CYC. The attendees were as follows-

Archdiocesan Finance Office

Gerry Hoeing, Controller
Jim Kistner, Director of Accounting

CYC Office

Paul Scovill, Director of CYC Sports
Butch Rosier, Assistant Sports Director

NC CYC

Dan Callan, Chairman
Bryan Koen, Vice-Chairman
Ron Martin, Treasurer
Mark Kaufman
Vic Vossbrink
Gene Osborn
Jeff Antrainer

Mr. Hoeing made clear that the representatives from the Archdiocesan Finance Office (the "AFO") did not make or interpret policy. They were merely explaining the AFO policies.

Agency Management Fee

The AMF is assessed on all Archdiocesan agencies to fund its administration and operations. Parishes are assessed a comparable fee called a Cathedraticum.

The AMF is a flat 3% on gross revenue, excluding revenue received from other Archdiocesan sources see the attached excerpt from <http://archstl.org/finance/page/financial-management-and-control-manual-parishes>.

The Archdiocesan's accounting year runs from July 1 to June 30.

The AMF is assessed based on gross revenue from the last fiscal year whose accounting records have been closed.

The fee assessment for FY 2011 is based on gross revenue for July 2008-June 2009. This is not to infer that the AMF was incurred or payable for FY 2009. The FY 2009 data is merely used in the calculation of the fee for FY 2011.

The AMF calculation was intentional left simple in order to facilitate the Archdiocesan budget process.

Handout 3

memo

The NC CYC AMF for FY 2011 is \$4,810.46 (\$160,348.55 x 3%). We have not been formally presented with a bill.

Reporting

Mr. Osborn has been able to reconcile the \$160,348.55 figure to the NC CYC records. Mr. Osborn pointed out several discrepancies in the amount which were attributed to returned checks, refunds, etc. Mr. Hoeing acquiesced to these errors and authorized the issuance of a credit.

In order to prevent these types of errors in the future Mr. Hoeing suggested that NC CYC provide financial statements to the AFO. Currently NC CYC is only providing copies of its bank statements. The financial statements can be prepared from the Quickbooks software fairly easily however NC CYC would have to continue providing copies of the bank statements as well as bank reconciliations.

Issues with the calculation

We had a lengthy discussion on how the fee was calculated on the gross amount and therefore the fee collection was also being assessed and compounded from year to year.

1. NC CYC suggested that the fee first be eliminated from the gross revenue and then the AMF should then be assessed, by way of example-

Current calculation

If NC CYC's gross revenue was \$103,000 the AMF would be \$3,090. The effective rate is actually 3.09% (\$3,090 divided by \$100,000)

NC CYC proposed calculation

We proposed that first the AMF be stripped from the gross amount \$103,000 divided by 1.03 = \$100,000 to arrive at a revenue amount net of AMF and the effective AMF would then be \$3,000 or 3%. This is comparable to how most sales taxes are calculated.

2. NC CYC programs continue to shrink each year. It is inequitable to assess a fee based on two year old data when the programs were larger.

Mr. Hoeing indicated he was sympathetic to these issues but the AFO did not set these policies we would have to address these issues with Monsignor Borcic.

Exclusions

As discussed above in order to prevent double assessment monies received from Archdiocesan entities are excluded from the AMF calculation.

Mr. Scovill has indicated that we could exclude the league fee payments made to the CYC office from the AMF. This is corroborated with an email I received from Mr. Hoeing (see attached). If the CYC office fees are reported properly in our financial statements they can be excluded. This will reduce a portion of the \$4,800 perhaps 10%.

NC CYC can't exclude fees received from Athletic Association parishes. These are regarded as pass through transactions at the parish level (see the attached excerpt from the AFO policies). The district is supposed to pay the assessment on these monies. However we should consider restructuring our accounting procedures with respect to payments to parishes for gym and field time, etc. If we issue credits instead of checks for these items it would reduce the revenue recognized and reduce the AMF. Mr. Scovill has acknowledged that certain districts don't pay parishes for field or gym time.

Conclusion

NC CYC needs to consider making a plea to Monsignor Borcic to address our AMF issues.

Handover 3

memo

NC CYC needs to consider changing our accounting procedures to help reduce the AMF and to ensure it is calculated properly.

NC CYC needs to decide how to fund the current outstanding AFM assessment after the adjustment we discussed above.

NC CYC needs to increase the fees to fund the future assessments.

Respectfully Submitted,

Jeff Antrainer
Blessed Teresa of Calcutta

Handout 3

| | | |
|---------|----------|----------|
| | This | Replaces |
| Section | 12.1.0 | New |
| Page | 1 of 1 | New |
| Date | 02/01/08 | 05/01/05 |

12.1.0 Cathedraticum and Agency Management Fees Policy

After considerable review, the Budget Committee recommended the archdiocese should adjust the Cathedraticum and Agency management Fees to help fund the cost of its central administration and operations. The Committee also recommended calculating the assessment based on total revenue (excluding endowment principal) received from all non-Archdiocesan sources by each parish, agency, or other Archdiocesan organization that receives revenue. In prior years the Cathedraticum was assessed only to parishes. Including agencies and other Archdiocesan organizations in the assessment base is a change in practice. However, the Budget Committee believes the policy recommended is an equitable method of recognizing that all organizations of the Archdiocese share the responsibility for supporting the mission of the Archdiocese of St. Louis.

The recommended assessment base excludes all revenues received from internal Archdiocesan sources. For example, an ACA grant received by a parish or agency is not included in the base revenues used in the calculation for that respective parish or agency, since those revenues were previously included in the base used for calculating the Agency Management Fee for the ACA.

The Budget Committee considered whether any other revenue sources should be excluded from the base used for the calculation. To avoid the many administrative difficulties of having to deal with numerous interpretations and requests for exemptions, the Budget Committee recommended that no other revenue sources should be excluded from the calculations.

The Budget Committee also addressed questions concerning whether certain expenses, such as bad debt expenses, should be deducted from revenues for purposes of the calculations. Another question addressed concerns the appropriateness of recording certain expenses (such as bingo expenses, expenses of parish festivals, etc.) as direct deductions from revenues, so that only a net number is reported in the financial statements for certain items. The Budget Committee believes all financial statements should be prepared in accordance with generally accepted accounting principles and the base used for the calculations should be the revenues reported (excluding, of course, the revenues from internal Archdiocesan sources and endowment principal received) in accordance with those principles. The Budget Committee recognizes that differences of opinion may arise regarding what is required by generally accepted accounting principles. Accordingly, the Committee recommended the Finance Office of the Archdiocese should resolve all such differences of opinion, after consultation, when necessary, with the external auditors for the Archdiocese.

(As revised through 2/21/97 by the Archdiocesan Financial Council's Budget Committee)

Handout 3

| | This | Replaces |
|---------|----------|----------|
| Section | 4.2.4 | New |
| Page | 1 of 1 | New |
| Date | 02/01/08 | 05/01/06 |

4.2.4 Parish Reporting Requirements to the Archdiocese of St. Louis

Memorandum

To: Parish Business Managers and Bookkeepers
From: Darleen Doerr
Subject: CYC Fees
Date: December 6, 2005
CC: Father Borcic, Mike Kalist

Parish Athletic Associations collect fees for their various sports programs. Fees that are collected then paid to the Catholic Youth Council should be treated as pass-through revenue.

Create two accounts in your Quickbooks' Chart of Accounts. Select Income for the Account Type.

| | |
|--------|---------------|
| 446600 | Athletic Fees |
| 446610 | CYC Fees Paid |

When recording fees collected, use 446600 Athletic Fees.

When making a remittance to CYC, use account 446610 CYC Fees Paid.

Athletic Fees should always show a positive balance. CYC Fees Paid should show a negative balance. The two accounts combined will net to the actual athletic fee revenue for your parish athletic association. Since the two accounts are netted together, the parish will only be assessed on the net receipts.

Handout 3

RE: NC CYC Agency Management Fee

Monday, April 11, 2011 7:49 AM

From: "Hoeing, Gerard" <ghoeing@archstl.org>

To: "jeff antrainer" <jeffantrainer@sbcglobal.net>

Cc: "Dan Callan" <daniel.w.callan@sbcglobal.net>, "Kistner, Jim" <jkistner@archstl.org>

Jeff---Thank you for the email. We do not assess any revenue twice if it is coded properly on CYC's books. Parish AA payments to the CYC District Offices is assessable income to the District Offices; they are not assessable to the parishes if recorded properly as contra-revenue.

By copy to Jim Kistner, and as I said at our meeting, if you provide the information you mention, and if the financial statements are clear, we would calculate properly the Agency Management Fee.

Thanks for your efforts on behalf of the North County youth.

From: jeff antrainer [mailto:jeffantrainer@sbcglobal.net]
Sent: Monday, April 11, 2011 6:48 AM
To: Hoeing, Gerard
Cc: Dan Callan
Subject: RE: NC CYC Agency Management Fee

Gerry,

The North County CYC Executive Board Meeting is tomorrow night. I am drafting a memo to explain the Agency Management Fee.

Can you please clarify a couple of points?

Paul Scovill has indicated that we could exclude the league fees paid to the CYC office from the Agency Management Fee calculation as the CYC office is already paying the 3% on these monies. This seems to be consistent with the Archdiocesan policies as the fee is only assessed on non-Archdiocesan monies and to prevent double assessment.

However, Paul also indicated that we could not exclude payments from parish Athletic Associations for field and gym usage . This also seems consistent as I found a memo in your policies that indicated that CYC fees paid by parishes were considered pass through revenue.

Assuming my understanding is correct procedurally I suspect if NC CYC provided financial statements as well as bank statements and bank reconciliations as you suggested your office could account for all of this information in the fee calculation.

Thank you

Jeff Antrainer
Blessed Teresa of Calcutta

Handout 3

--- On Mon, 4/4/11, Hoeing, Gerard <ghoeing@archstl.org> wrote:

From: Hoeing, Gerard <ghoeing@archstl.org>
Subject: RE: NC CYC Agency Management Fee
To: "jeff antrainer" <jeffantrainer@sbcglobal.net>
Cc: "Dan Callan" <daniel.w.callan@sbcglobal.net>
Date: Monday, April 4, 2011, 9:18 AM

<http://archstl.org/finance/page/financial-management-and-control-manual-parishes>

Please refer to Section 12.1.0 in the link above.

From: jeff antrainer [mailto:jeffantrainer@sbcglobal.net]
Sent: Sunday, April 03, 2011 10:03 PM
To: Hoeing, Gerard
Cc: Dan Callan
Subject: NC CYC Agency Management Fee

Gerry,

During our meeting on March 23 you indicated there was a document on the Archdiocesan website that explained the Agency Management Fee.

I did locate several references to the AMF I didn't find a general discussion on it.

Would you mind sending me the link to help us get a handle on this?

Thank you,

Jeff Antrainer
Blessed Teresa of Calcutta

Handon 3

Mush Ball Tournament

**When: Saturday
June 11th, 2011**

**Where: Christ Light of
the Nations**

Cost: \$100 per Team

**Benefit: The Trinity Girls
Softball Program and
CLNAA**

***Minimum 2 games per team**

***Co-ed, Must have at least 4 women**

***Beer, Soda, Water, Gatorade,
Burgers, Hotdogs, Brats and more
available at the concession stand**

***Must be at least 18 years old**



**To Register Please Contact
John Kuehner - (314) 985-4604**

Handout 4

the magnification of the entire page



CYC NIGHT



Friday, June 3rd

@ River City Rascals & @ Gateway Grizzlies



vs TRAVERSE CITY BEACH BUMS



- Field Box Seats – Only \$5
- Parade on the Field before the game
- Random Drawing for 4 Bat Boys/Girls
- Random Drawing for 1 Boy & 1 Girl to throw out the First Pitches

vs KALAMAZOO KINGS



- Field Box Seats – Only \$7
- Parade on the Field before the game
- Fireworks after the game
- Random Drawing for 1 Boy & 1 Girl to throw out the First Pitches

If you have been to a minor league baseball game before, you already know how much fun they can be. If you haven't, here is your chance to experience it at a discount. You are so close to the field, you feel as if you are part of the game. The crowd is really included. There are contests every inning, mascots roaming the stands and games for the kids.

To reserve your seats to either the Rascals or the Grizzlies, simply call Buzz Swanston at 314 353-8911 ext. 13, or send an e-mail to buzzswanston@archstl.org

For information on all CYC Nights go to <http://www.cycstl.net/events/cyc-nights>

Handout 5

CYC TEAM NIGHT
ST. LOUIS CARDINALS

vs

Arizona Diamondbacks

Friday, July 8, 2011

7:15 PM

With the ticket availability given to us by the Cardinals we are again able to offer two different price groups.

Outfield Terrace Reserve Seating: \$14.00 regularly \$31.00

Infield Terrace Reserve Seating: \$17.00 regularly \$34.00



PRIZES AWARDED TO TOP FOUR SELLING PARISHES!

- > Parishes/Teams are encouraged to sell tickets.
- > The top two parishes that sell the most tickets will receive an added bonus. One parish will choose a baseball player and the other parish will choose a softball player to throw out "a first pitch" to one of the Cardinal Players on the field prior to the game.
- > They will have their picture taken with that Cardinal Player and Fredbird as a memento.
- > Again this year, the 3rd and 4th top selling parishes will also receive an added bonus. They will both select a player to watch batting practice from the field prior to the game.

Tickets should be available for pick up one week prior to the game at the CYC Office
FOR MORE INFORMATION CALL: 314-353-8911 x10 E-Mail: amyceriotti@archstl.org

.....
Detach and mail to the address below. **TEAM ORDER FORM**
DEADLINE: June 24, 2011

Team Information: Parish: _____ Division/Grade _____

Baseball: _____ Softball: _____ (check one)

Contact Information: Name: _____
(PLEASE PRINT)

Address: _____
Street City State Zip

Phone: _____
Home Work Mobile

E-Mail: _____

Outfield Terrace Reserve Seating: _____ X \$14.00 = \$ _____

Infield Terrace Reserve Seating: _____ X \$17.00 = \$ _____

(Three years old and under are free if sitting on Guardians lap)

Make Check payable to: CYC Mail to: CYC Sports Dept, 4354 S. Kingshighway St. Louis, Mo. 63109

ONE CHECK PER TEAM PLEASE (Sorry no Credit Cards)

Houston G

ONLY PLAYERS, TEAM COACHES AND DISTRICT PERSONNEL WILL BE ALLOWED IN THE PARADE.



This does not include younger brothers, sisters, friends, parents, aunts, uncles or grandparents. Players are encouraged wear their team uniforms or a parish T-shirt.

The arrival time for all Players, Team Coaches and District Personnel to meet for the pre-game parade is 5:45pm; the parade should start at 6:20pm. They should meet on the street level between Gates 1 and 6. This location is at the intersection of Broadway and Poplar.

There are NO RESTROOMS located here, so please be prepared!

Please be advised that the St. Louis Cardinal Organization reserves the right to adjust the start time of the parade. Teams/Players not in line at the designated time may not be allowed to participate in the parade. Our time line is just estimation. Please arrive early. Thank You.

IMPORTANT: Due to enhanced security procedures, no one can bring: strollers, bags, backpacks, fanny packs, coolers etc. onto the field!! Please make arrangements to have family members or friends bring any such items into the stadium instead. The parade participants need to have their tickets with them. Once they are dropped off, family/friends should enter Gate 1 into the Stadium for the best view of their players parading around the field. The coaches will bring the players to their seats following the parade. Teams are encouraged to make team/parish banners/flags to carry in the parade. We have discovered that flags or posters held high on rods makes the team more identifiable and easier for the players to carry.

DIRECTIONS TO PICK UP TICKETS

Your tickets will be available for pickup at the CYC Office, one week prior to the game. Just to be sure, please call the office at 314-353-8911 x10 to verify that the tickets are ready for pick up.

Msgr. Meyer Youth Center
4354 S. Kingshighway
St. Louis, Mo. 63109

- If you are driving East on I-44: Exit at Kingshighway, turn right (south).
 - o Go 2.1 miles to stoplight at Sutherland Ave. (just past Chippewa)
 - o Turn left into driveway. Meyer Youth Center is behind the National Guard Armory
- If you are driving West on I-44: Exit at Vandeventer, turn left for 0.6 miles
 - o Then turn left at Kingshighway, go 1.7 miles to stoplight at Sutherland Ave.
 - o Turn left into driveway.
- If you are driving North on I-55: Exit at Carondelet Blvd, turn left for 1.7 miles
 - o Then turn right on Gravois Rd for 0.9 mile
 - o Then turn slight left onto Kingshighway, go 1.4 miles to stoplight at Sutherland
 - o Turn right into driveway
- If you are driving South on I-55: Exit at Germania Ave, turn right for 1.7 miles
 - o Then turn right on Gravois Rd for 0.9 mile
 - o Then turn slight left onto Kingshighway, go 1.4 miles to stoplight at Sutherland
 - o Turn right into driveway

Handout 6