

**ST. SUSANNA CHURCH  
FINANCE COMMISSION  
MINUTES  
AUGUST 24, 2008**

**Attending:**

Fr. Kevin  
Barb Buschman  
Gloria Costello  
Al Czyzewski  
Katie Kuka  
Mary Matarazzo  
Joe Sandifer  
Joe Schembre  
Jackie Arnett, parish staff

**Absent:** Kevin Cassidy, Chris Kelly, Lance DeNardin

Barb Buschman opened the meeting with a prayer, and she ran the meeting.

The minutes for the July 27, 2008 meeting were approved.

Commission members reviewed the July financial statements. All members reported on their areas of responsibility.

- *Religious Education and Youth Ministry (Barb Buschman):* Barb noted that compensation differed from the budgeted amount for the first month of the fiscal year. Per Mary M. and Fr. Kevin, the salary for a religious education staff member who is transitioning to a teacher position in the school will be included in RE and YM actual results for July and August. In September, the salary will hit school accounts. However, the budget does not reflect that delay. Barb also noted that copier expense for the month was twice the budgeted amount. This was a bookkeeping lag.
- *Women's Club (Joe Sandifer):* No issues noted.
- *Men's Club (Gloria Costello):* No issues noted.
- *School lunch program (Al Czyzewski):* A discrepancy exists between the financial reports and the lunch program software reports regarding amounts owed for prior year lunches. Al will review reports and verify if amounts are owed to or from the school. Joe Schembre noted a lack of segregation of duties in the lunch program. The same individual sells lunches, collects money, and records sales. Members believe that this discrepancy has been resolved by requiring all funds to flow through Mrs. Uberto. Gloria Costello asked if we offer free or reduced lunch. Commission members answered 'yes.'
- *CYO (Chris Kelly):* Member absent. No questions from other members.

- *SCRIP/PTP and Auction (Katie Kuka)*: No issues noted. Members discussed that Kristy Keith is currently in charge of the SCRIP program, but the school is searching for someone else to take over that program.
- *Parish (Kevin Cassidy)*: Member absent. No questions from other members.
- *Festival (Lance DeNardin)*: Members absent. No questions from other members.
- *School (Joe Schembre)*: Joe noted that actual enrollment is 323 while the school budget plans for 302 students. Joe encountered some problems getting responses to his variance questions. Mrs. Uberto does not have familiarity with the parish account structure, which makes it difficult for her to answer Joe's questions. Account 4211.50 reflects tuition owed for the previous year that is received in the current year. This account reflected collections of \$17,000 in July. Members are concerned about the size of receivable balances. Joe will check with Mrs. Uberto to determine how much is owed on lunch, daycare, tuition, and other items. Joe also noted some discrepancy with salaries. Per Mary M., June and July actual results reflect prior year teacher contracts. New teacher salaries will not be reflected in actual results until September 15<sup>th</sup>. Members were uncertain whether the budget reflected this lag. Mary M. will provide Joe Schembre with the Arch payroll reports so that he can compare detail on amounts paid to budget detail provided by Rich Sinks.

Joe Sandifer noted that, in response to questions on budget variances in salary accounts, Tina Davis (school principal) told him that some payroll changes have been made since school started. Commission members expressed concern about changes being made to the budget without Finance Commission approval. Fr. Kevin will address the issue.

Gloria Costello indicated that parishioners have told her that some families who use the bus service have never received a bill for those services. Joe Schembre responded that the bus issue was discussed at the school meeting he attended. The school commission is hoping to institute a punch card system. Students who use the bus infrequently could purchase a prepaid bus card. Currently, the bus driver does not track who rides the bus each day. The driver compiles a list at the beginning of the year but does not update it throughout the year. Mrs. Uberto believes she has billed anyone who is a regular rider of the bus. School Commission members want to monitor bus fees for the first quarter to determine if bus and activity fees cover the cost of the bus. According to Doug Daum, there is not an urgent need to purchase a new bus. He believes the bus can be maintained, at least for field trip usage. Mary M. noted that we are currently able to purchase diesel at a reduced price.

Joe Schembre reported on some additional items from the school meeting. Currently, the marketing group is using personal funds for their efforts. The school is also hoping to create a database to track stewardship hours by individual and by family. Finally, extended daycare lacks someone in charge of their staff and program. Fr. Kevin will review that issue. Members questioned where funds would come from, if an additional person were hired.

**Old Business:**

Barb asked if members had comments or questions on the prior month's visit from the diocesan representative, Mike Witka. Members thought his visit and comments were helpful and positive. Similarly, members had positive comments on the new report created for the 5<sup>th</sup> Sunday talks.

As part of the 5<sup>th</sup> Sunday talk, Fr. Kevin mentioned the possibility of automated payments for tithing. Barb, Jackie, and Mrs. Uberto researched vendors. FACTS can only do the 5<sup>th</sup> and 20<sup>th</sup> days of the month, which is not flexible enough for St. Susanna at the outset. Vanco appears to be the most affordable and widely used vendor in our area. They charge \$0.25 per transaction or \$0.45 per transaction, if a credit card is used. St. Susanna would pay a one-time set up fee, if we allow the use of credit cards. Typically, these programs are only done for Sunday collections, not second collections. At the next Commission meeting, we will review a potential contract with Vanco. The goal is to distribute enrollment forms to parishioners at the next 5<sup>th</sup> Sunday talk.

Katie Kuka and Barb Buschman presented draft Conflict of Interest and Whistleblower policies. The policies had been distributed to members prior to the meeting for their review. Members agreed to adopt the policies at the next meeting and sign the annual disclosure statements attached to the policies. Katie suggested sharing these policies with other commissions. Joe Sandifer will share them with Parish Council and School Commission. Katie also suggested compiling a packet for new Commission members with bylaws and any adopted policies.

#### **Closing comments:**

Al Czyzewski asked if there are plans to replenish the bus fund. During the prior fiscal year, the bus fund was used to cover payroll costs when we were running a deficit. Commission members commented that we would like to replenish the fund, but there is no specific plan or timetable. Al also raised a question about the use of student council funds left over at the end of a year. The students want to use those funds this year. Commission members suggested that, if funds are remaining at year-end, student council can pick a charity and make a donation.

Joe Sandifer noted that enrollment is higher than budgeted, which should bode well for the year.

Commission members discussed financial disclosures in the bulletin. The intent is to portray what percentage of the parish is contributing. Members deferred to Jackie and Fr. Kevin regarding the exact calculation of that number. Members expressed concern over the disclosure of YTD income and YTD expenses and requested adding budgeted numbers for those categories, too.

#### **ACTION ITEMS:**

All:

- Review August financial statements. Perform analysis of budget to actual variances for areas of responsibility and present findings at September meeting.

- Determine in which month you will complete the annual review of your area of responsibility. Consider which month will be most convenient for the group being reviewed, as well as the Commission member performing the review. Notify Barb of the month selected.

Fr. Kevin:

- Discuss the need for an “in-charge” for extended daycare with appropriate personnel. Determine need for and source of funds, if an additional staff person is hired.
- Remind school personnel that changes to the budget need approval by Finance Commission.

Al Czyzewski :

- Review lunch program reports with Mrs. Reed to resolve discrepancy between amount sold and amount collected for prior year. Verify if amounts are due from prior year.

Barb Buschman:

- Review attendance policy for Finance Commission members. Discuss violations with members, as necessary.
- At next Commission meeting, distribute potential contract with Vanco for discussion and approval.

Joe Sandifer:

- Share Conflict of Interest and Whistleblower policies with Parish Council and School Commission, suggesting their adoption of similar policies.

Joe Schembre:

- Ask Mrs. Uberto to determine balances in accounts receivable accounts, including tuition, lunch, and daycare.
- Follow up with school contacts, including Rich Sinks, to resolve open questions.
- Review arch payroll reports to resolve budget variances.

Katie Kuka:

- Update Conflict of Interest and Whistleblower policies with suggested changes. Add signing statement to Whistleblower policy. Bring finalized versions to next Commission meeting for adoption and signing by members.
- Send finalized policies to Joe Sandifer, asking him to share them with the Parish Council and the School Commission.
- Draft a packet for new members including bylaws, policies, and a one-sheet description of positions and duties.

Mary Matarazzo:

- Provide Arch payroll reports to Joe Schembre to allow him to resolve budget questions on school salaries.
- Ask around for help with formatting the monthly financial reports into one document.
- Add budgeted YTD income and expenses to the bulletin disclosures.