

Resources for Pastors, Trustees and Parish Leaders



Basilica of St. Mary, Minneapolis



Cathedral of St. Paul St. Paul

2021





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2021

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Tab 1

Introduction

- Letter from Archbishop Hebda
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May 10, 2021

Dear Brothers and Sisters in Christ,

Pope Francis has stressed the importance of parishes in the life of the Church: “The parish is the presence of the Church in a given territory, an environment for hearing God’s word, for growth in the Christian life, for dialogue, proclamation, charitable outreach, worship and celebration.... It is a community of communities, a sanctuary where the thirsty come to drink in the midst of their journey, and a center of constant missionary outreach” (*Evangelii Gaudium*, n. 28).

Sharing the Holy Father’s assessment concerning the importance of parishes, I hasten to thank you for the humble service and prayerful leadership that makes it possible for the parishes in this Archdiocese to manifest Christ’s presence and fulfill the mission. Leading our parishes to be good stewards of temporal goods while serving the pastoral needs of the faithful takes careful discernment, tireless work and love for Christ and neighbor. I have come to realize that you, our parish leaders, do not take this responsibility lightly, and for that, I am most grateful.

In an attempt to assist you in your important work, the Archdiocese is pleased to provide you with the following collection of resources, which I hope will be of practical value to you in your service to your parish. In it, you will find information on the following:

- Governance (at the Archdiocese and at the parish)
- The role of consultative bodies in parish life (such as pastoral and finance councils)
- Administration, including employment and benefits
- Ministerial standards and safe environment, as well as victim/survivor assistance
- Finance, from budgeting and billings to assessments and proxies
- Key dates, policies and terms to know
- Communication resources available to aid you in your ministry
- A brief summary of the work of all Archdiocesan offices and many local Catholic organizations and ministries

Please know of my prayers for you in this Year of Saint Joseph, and be assured of my deep gratitude for your work,

Sincerely in Christ,

Most Reverend Bernard A. Hebda
Archbishop of Saint Paul and Minneapolis



Opening Prayer

Prayer of the Council Fathers

It is believed that this prayer was composed by St. Isidore of Seville, to be used during the Second Provincial Council of Seville, Spain, in 619 A.D. It was also used during the Fourth Provincial Council of Toledo, Spain, in 633. With this prayer the sessions of the First Vatican Council began, in 1869, and it was used before every meeting (in Latin) of preparatory commissions and conciliar commissions of Vatican II.

We are here before You, O Holy Spirit, conscious of our innumerable sins, but united in a special way in Your Holy Name. Come and abide with us. Deign to penetrate our hearts.


Be the guide of our actions, indicate the path we should take, and show us what we must do so that, with Your help, our work may be in all things pleasing to You.

May You be our only inspiration and the overseer of our intentions, for You alone possess a glorious name together with the Father and the Son.

May You, who are infinite justice, never permit that we be disturbers of justice. Let not our ignorance induce us to evil, nor flattery sway us, nor moral and material interest corrupt us.

But unite our hearts to You alone, and do it strongly, so that, with the gift of Your grace, we may be one in You and may in nothing depart from the truth.

Thus, united in Your name, may we in our every action follow the dictates of Your mercy and justice, so that today and always our judgments may not be alien to You and in eternity we may obtain the unending reward of our actions. Amen.



About the Archdiocese

The Archdiocese of Saint Paul and Minneapolis is home to approximately 750,000 Catholics in the 12-county greater Twin Cities metropolitan area. The Archdiocese is currently led by **Archbishop Bernard Hebda**, Archbishop of Saint Paul and Minneapolis.

Mission Statement

Making the name of Jesus Christ known and loved by promoting and proclaiming the Gospel in word and deed through vibrant parish communities, quality Catholic education, and ready outreach to the poor and marginalized.

About the Archdiocese

Established as a diocese in 1850 (originally Minnesota and the Dakotas), the Holy See elevated it to an archdiocese in 1888. Now, the Archdiocese's boundaries are the 12-county greater Twin Cities metropolitan area. The Archdiocese is divided into 186 parishes. In the past year, parishes in the Archdiocese have celebrated:

- 3,764 infant baptisms (newborns through age 1)
- 987 minor baptisms (ages 1-17)
- 155 adult baptisms
- 594 adults received into full communion with the Church
- 5,589 first communions
- 5,745 confirmations
- 821 Catholic marriages and 332 Interfaith marriages (1,153 marriages total)



About Our Catholic Community

Mass is celebrated in 13 languages across the Archdiocese. Twenty-five Latino ministry parishes attend to the spiritual needs of tens of thousands of Spanish-speaking Catholics. More than 450 priests, over 200 deacons, as well as hundreds of religious sisters and brothers, and tens of thousands of lay personnel and volunteers serve in parishes, Catholic schools and many other ministries. Within the archdiocese, there are four Catholic universities, a major seminary as well as a college seminary, and numerous vibrant ministry groups that are sharing the light of Christ locally – and nationally. The Archdiocese is also home to numerous hospitals, nursing homes and hospice centers.

The Catholic Church is the largest non-governmental provider of social services in the United States. The archdiocese and the many Catholic organizations in our area help the poor, individuals with illnesses and disabilities, people in prison, refugees and immigrants through a variety of ministries. Catholic social justice organizations advocate for the poor, the immigrant and marginalized to local and state policy makers. In recent years, local Catholic advocates have worked tirelessly in solidarity with immigrants, with those combating the scourge of human trafficking and for the protection of the most vulnerable among us during tough economic times. Plus, there are numerous shelters, assistance centers and food shelves operated by parishes and other independent Catholic organizations.

Within the Archdiocese, there are 91 **Catholic schools** – including 15 high schools – which in the 2020-2021 school year served a total enrollment of 26,101 students in grades K-12, plus 3,229 preschool students. Catholic schools develop the minds, hearts and souls of children in a faith-centered environment. Like no other schooling, Catholic education prepares students for the day when they will bring their gifts of faith and reason to the opportunities and challenges of our world. Catholic schools in the Archdiocese provide an excellent education while saving Minnesota taxpayers at least \$300 million annually in public education costs. Of those who graduate from Catholic high schools, approximately 97 percent continue their education. Catholic schools have also shown success at closing the “achievement gap” for economically disadvantaged students and students whose first language is not English.



In the Archdiocese, 27,796 children and youth in K-12 are enrolled in parish religious education programs, where they learn about their faith and are encouraged to deepen their personal relationship with Jesus Christ. Parishes also offer faith formation and service opportunities to their adult members and the larger community. Programs offered by the **Office of Marriage, Family and Life** support the vocation of marriage, the single state and outreach to youth and young adults. This office also seeks to support strong vocations rooted in faith and Christian freedom, lived in service to families, communities and parishes.

Protecting children, youth and vulnerable adults is of highest importance at parishes and Catholic schools throughout the archdiocese. All Archdiocese clergy, employees and volunteers that work with children are required to complete a background check before beginning their service. In addition, they must sign a code of conduct and complete an on-line VIRTUS training

session on how to best protect children, youth and adults.

Additionally, Catholic schools and parish faith formation and youth ministry programs have been teaching children and youth age-appropriate lessons about personal safety and sexual abuse prevention since 2006.

The good work of this Catholic community goes far beyond the borders of the Archdiocese in many ways. Through the generosity of Catholics in the Archdiocese, 65,000 people in Ciudad Guayana, Venezuela are offered access to the sacraments, food and essential services at the **Jesucristo Resucitado** mission parish. Unemployment in this Venezuelan community stands at more than 70%, and the many people living in poverty there rely on the mission as a beacon of hope. People at parishes throughout the archdiocese also contribute generously to second and missionary collections for the greater good. These include collections to help those in need locally and around the world, support retired religious sisters and brothers, and other causes that make an important difference in others' lives.




In all things, we seek to give glory and honor to God. We strive to make the most of the gifts God has given us. We seek to serve humbly as Jesus Christ served, treating all with the dignity each person has by virtue of being created in the image and likeness of God. We recognize that Church leaders have at times made mistakes and have sometimes failed in their responsibilities. We are committed to increased transparency, intentional collaboration, ongoing evaluation and greater accountability to foster healing and offer an invitation to all to come to know Jesus Christ through Catholic ministry. We believe that with God, all things are possible.



Tab 2

Governance

- Concepts
 - Archdiocesan Structure
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Governance

Concepts

Canon Law

Canon law is the system of ecclesiastical laws governing the Catholic Church. Canon law is issued by the Pope for the universal Church, by the United States Conference of Catholic Bishops (USCCB) for the United States, and by the Archbishop for the Archdiocese. Canon law that is binding in the Archdiocese is found in the 1983 Code of Canon Law, the Index of Complementary Norms on the website of the USCCB, and the website for the Archdiocese under “Policies.”

Archdiocesan Policy Compendium (Formerly Known as “Clergy Bulletins”)

The operative policies for the Archdiocese of Saint Paul and Minneapolis are posted in the Policy Compendium found at archspm.org/policies and are considered particular law for the Archdiocese. The contents of the Policy Compendium are binding according to their subject matter and as applicable on the following: clergy, members of institutes of consecrated life and societies of apostolic life, and laity, as well as all parishes, Catholic schools, and institutions identified as Catholic by the Archdiocese. Clergy and administrators of these institutions have the responsibility to review carefully the contents of the Policy Compendium, ensure compliance with the policies in their roles, and instruct the laity as to the policies and norms that pertain to them.

All prior Archdiocesan laws (“Clergy Bulletins”), policies, and procedures that conflict with the contents of the Policy Compendium are abrogated and customs that conflict with the Policy Compendium have been suppressed. All universal law of the Church, particular law issued by the United States Episcopal Conference, and local policies or procedures retain force unless legitimately superseded by Archdiocesan law.

However, nothing in the Policy Compendium shall be construed as affecting the separate corporate nature of any separately incorporated entity.

Internal operating policies, practices, rules and procedures of individual entities shall not contradict the particular laws of this Archdiocese as contained in these operative policies.

Civil Law

Civil law refers to legal matters pertaining to secular law (as opposed to canon law, which pertains to laws that apply within the Church). Civil law encompasses issues such as corporate matters, real estate, cemetery issues, school law, pension and benefits matters, finance law, charities regulations, trusts and estates, immigration and employment law.

Archdiocesan Structure

Role of the Archbishop

The bishop (or, for an archdiocese, archbishop) is the highest order of ordained ministry in Catholic teaching. The bishop in his diocese exercises chiefly the threefold role of teaching, sanctifying and pastoral governance. He serves as the visible principle and foundation of unity of the people of God in the diocese and in communion with the Pope. Auxiliary bishops, priests, deacons, religious, and the laity all cooperate in and assist the bishop in carrying out this work. The bishop is also entrusted with exercising vigilance over all of the pastoral work in the diocese. Referring specifically to diocesan bishops, Can. 383 states, "A diocesan bishop is to show himself concerned for all the Christian faithful entrusted to his care, of whatever age, condition, or nationality they are, whether living in the territory or staying there temporarily; he is also to extend an apostolic spirit to those who are not able to make sufficient use of ordinary pastoral care because of the condition of their life and to those who no longer practice their religion."



Archdiocesan Board of Directors and Archdiocesan Finance Council

The Archdiocesan Board of Directors is selected by the five members of the Archdiocesan Corporation (Archbishop, Vicar General, Chancellor, and two lay members). The Board of Directors has the authority and responsibility for transacting all of the business of the civil corporation, which includes managing all of the temporal affairs of the Archdiocese as a Minnesota diocesan corporation. The Board of Directors also provides advice and consultation to the Archbishop and archdiocesan leadership on matters affecting the local church.

The Archdiocesan Finance Council is a diocesan body mandated by canon law that is charged with preparing the annual diocesan budget and annually reviewing diocesan expenses and revenues. The finance council must be consulted for financial transactions of a given dollar level undertaken by the diocese of parishes and must give its consent to transactions at another dollar threshold. The threshold amounts are set by the United States Conference of Catholic Bishops and are subject to approval by the Holy See.

College of Consultors

The College of Consultors is a diocesan body of priests required by canon law. It serves to advise the Archbishop on major decisions and must give its consent on some financial transactions. The College of Consultors has a particular role in the governance of the diocese during a vacant see, or when there is no archbishop appointed.

Deaneries / Deans

Parishes in the Archdiocese of Saint Paul and Minneapolis are grouped into deaneries, generally determined by region. There are 15 geographic deaneries in the Archdiocese. Priests of the deaneries are to meet regularly with one another, to discuss overall needs or trends within the deanery as well as specific pastoral or parish concerns that may require attention from Archdiocesan leadership. Within each deanery, one priest is elected by the deanery to serve as the dean and represents the interests and concerns of all parishes within his deanery at the Presbyteral Council.

Presbyteral Council

The deans representing each of the deaneries in the Archdiocese, as well as some priests appointed by the Archbishop, comprise the Presbyteral Council, which is a required body of priests in canon law. The Presbyteral Council is described in canon law as “a group of priests which, representing the presbyterium, is to be like a senate of the bishop and which assists the bishop in the governance of the diocese according to the norm of law to promote as much as possible the pastoral good of the portion of the people of God entrusted to him” (c. 495 §1). The Presbyteral Council meets with the Archbishop quarterly to aid the Archbishop in the governance of the Archdiocese, as well as to address issues of concern among the faithful.

Vicars / Vicariates

The word “vicar” comes from the Latin “vicarius,” meaning “substitute” or “deputy.” Within a diocese, the bishop may appoint one or more vicars to assist in a specific part of the diocese, over certain groups in the diocese, or over certain areas of church affairs. The vicar general is the highest of diocesan vicars in responsibility, as he assists the Archbishop in the governance of the entire Archdiocese.

In the Archdiocese of Saint Paul and Minneapolis, a regional vicariate structure has been established as a way for all parishes in the Archdiocese to be organized in three important ways: governance, programming and financial administration. The Archdiocese contains three vicariates: Region 1 (Northeast), Region 2 (South) and Region 3 (Northwest). One regional vicar is delegated responsibilities based on his assigned vicariate. Additional vicars have been delegated responsibilities for Latino ministry and retired priests. Regional vicars assist the Archbishop in a particular way by conducting regular parish visitations and completing reports on the status of the parish for the Archbishop, as required by canon law.

Lay Advisory Board

In late 2018, Archbishop Bernard Hebda announced the formation of an ad hoc Lay Advisory Board (LAB) for the Archdiocese. In the absence of an Archdiocesan Pastoral Council, LAB serves as a vehicle for soliciting ideas and input from laity concerning initiatives for leading the Archdiocese forward to a renewed sense of mission. Members consist of one parish representative from each Parish Pastoral Council. Parish representatives meet together as a geographical deanery and elect one deanery representative each. These deanery representatives attend a LAB meeting with Archbishop Hebda four times per year.

Parish Structure

Role of the Pastor

A pastor is a priest in charge of one or more Catholic parishes. He is responsible for administering the sacraments, instructing the faithful in the doctrine of the church, and providing other services to the people of the parish(es).

Can. 519 states, “The pastor is the proper pastor of the parish entrusted to him, exercising the pastoral care of the community committed to him under the authority of the diocesan bishop in whose ministry of Christ he has been called to share, so that for that same community he carries out the functions of teaching, sanctifying, and governing, also with the cooperation of other presbyters or deacons and with the assistance of lay members of the Christian faithful, according to the norm of law.” The pastor also serves as the legal representative of the parish in canon law.



Civil laws are to be observed in canon law with the same effects; this is especially relevant in matters of finance and management of temporal affairs. However, the parish is first and foremost an ecclesiastical entity that must act in communion with the Archbishop and canon law.

A parish is a juridic person under canon law (c. 515 §3) and a civil corporation under Minnesota Statutes §315.15.

Corporate Structure of a Parish under Minnesota Law

Minnesota Statutes, Section 315.15, governs the formation of a parish corporation. The Archbishop associates himself with his Vicar General / Moderator of the Curia, the pastor of

the parish and two lay members designated by the Archbishop, the Vicar General / Moderator of the Curia, and the pastor, or a majority of them, to form the corporation by signing and filing a Certificate of Incorporation (Articles of Incorporation) with the County Recorder of the county of its location.

These five persons constitute the corporation and, according to the Certificate of Incorporation, have power to transact all of the business of the corporation. The two lay members of the corporation (trustees) serve for two-year terms and their successors are selected by the Archbishop, the Vicar General / Moderator of the Curia, and the pastor, or a majority of them. The Archbishop, by reason of his office, is president, and the pastor of the parish, by reason of his office, is vice president of the corporation. The secretary and treasurer of the corporation are chosen from the members of the corporation and are usually the two lay members of the corporation.

The Certificate of Incorporation and the Bylaws adopted by the parish corporation provide for the five members of the corporation to constitute the Board of Directors.

All of the parish corporations have basically the same form of official governing documents, namely; Certificate of Incorporation and Bylaws.

The conduct of the parish corporation business must always be in accordance with the Certificate of Incorporation and the Bylaws.

1. Certificate of Incorporation

The Certificate of Incorporation is the primary governing document and is recorded in the office of the County Recorder (Register of Deeds) of the county in which the parish is located. In some instances, this document is entitled "Articles of Incorporation," depending upon the year in which the parish corporation was formed; but the document serves the same purpose, whether it is entitled "Articles" or "Certificate." Among other important provisions, the Certificate of Incorporation provides that:

- a. No real estate belonging to the corporation can be sold, mortgaged, encumbered, or disposed of in any way without the consent of all the members of the corporation.
- b. There are debt limitations established beyond which the consent of the Archbishop is required, and additional limitations beyond which the consent of all the members of the corporation is required.
- c. The adoption or amendment of the Certificate of Incorporation and the Bylaws requires the unanimous vote of all members of the corporation.

2. Bylaws

The Bylaws are a formal set of rules adopted by all the members of the corporation for the purpose of administering the business affairs of the corporation. The Bylaws are not filed or recorded in any official civil office, but are kept in the official Minute Book of the Parish corporation. The Bylaws are subject to the provisions in the Certificate of Incorporation and cannot be contrary thereto.

Parish Corporate Board Meetings

The pastor should meet with the two trustees at least four times per year. This minimum number of meetings is to ensure that trustees are kept up to date on all important matters relating to the operation of the parish including the finances and budget. In addition, trustees need to be working with the pastor on setting the direction and goals of the parish. In many cases, the pastor and trustees will need to meet more often than four times per year. The trustee who has been appointed as the corporate secretary should record the minutes of all meetings. The minutes should be kept on file at the parish office in the corporate file.

An agenda should be sent out ahead of the meeting by the pastor. The agenda should provide for the approval of the minutes from the prior meeting and include “new business” and “old business” as well as any specific topics that need to be considered by the corporate board. There should also be a discussion on the status of the parish finances at every board meeting.

Parish Councils: Finance Council and Pastoral Council

The pastor is responsible for ensuring the parish has functioning councils of lay parishioners who assist the pastor in fostering pastoral activity (pastoral council) and in the administration of parish finances (finance council).

The Parish Finance Council is a mandated body that has an advisory and consultative role with the pastor of the parish (canon 537, Code of Canon Law). An active, well-formed Parish Finance Council is a key element for promoting the financial health of a parish, assuring accountability, and assisting the pastor with his temporal responsibilities.

While the Parish Finance Council does not have decision-making authority, consultation is at the heart of the decision making process for the administration and stewardship of the temporal goods of the parish. Therefore, the pastor and the members of the Parish Finance Council must be oriented to sharing information, listening, contributing to the discussion, and promoting consensus.

The Parish Pastoral Council is a parish body required by Archdiocesan policy that the pastor consults concerning policies and major decisions in the governance of the local church. Such a council’s role is consultative and always subject to the final authority of the pastor or bishop. The Parish Pastoral Council participates in the responsibility for pastoral ministry and not just in the administration of the parish, and may serve as a visioning body to assist in parish strategic planning.

Archdiocesan policies describe additional requirements and provide template constitution and bylaws for both councils – these may be found online at archspm.org/policies.

Role of Trustees in Relation to Parish Councils

Discussions about parish councils frequently generate questions regarding the role of parish trustees. The trustees are the members and officers of the civil corporation registered with the state. Their role fulfills civil statute requirements, whereas council members fulfill canonical requirements. Trustees are not required and are discouraged from serving on pastoral or finance councils. However, parish councils are obliged to provide the trustees with access to the information required to fulfill their responsibilities. This may require the parish councils to respond to questions and provide documentation as the trustees follow their mandates to exercise independent judgment as they perform their duties.

The Board of Directors should communicate with the parish councils on all important matters pertaining to the pastoral care and temporalities of the parish, but the parish councils have no legal vote in the transaction of the business of the Corporation. That authority rests solely with the Board of Directors (the pastor, the two trustees, the Archbishop and the Vicar General / Moderator of the Curia).

Governance: Appendix

Glossary of Terms

Fiduciary Duty

“Fiduciary” is recognizable by its common meaning: “of or relating to a holding of something in trust for another.” An officer (trustee) of a corporation owes a fiduciary duty to that corporation to act in good faith, with honesty in fact, with loyalty, in the best interests of the corporation, and with the care of an ordinary, prudent person under similar circumstances. A fiduciary must act solely for the benefit of his or her principal.

Policies (Formerly Known as “Clergy Bulletins”)

Policies are particular law for this Archdiocese, issued by the Archbishop of Saint Paul and Minneapolis, and are posted at archspm.org/policies.

Appointment of Lay Members (Trustees)

In practice, **the pastor submits the names of two lay members (sometimes referred to as “trustees”) belonging to the parish to the Archbishop and Vicar General / Moderator of the Curia requesting their votes for selection.** Lay members/trustees may not be employees of the parish. They should be parishioners of the parish who reside within the territory of the Archdiocese of Saint Paul and Minneapolis.

The pastor should conduct a background search on any proposed trustee before he submits their name to the Archbishop and Vicar General / Moderator of the Curia. The result of the background search and a resume or additional background information should be submitted to the Archbishop and Vicar General / Moderator of the Curia when a request is made to appoint a new trustee. All trustees must be in compliance with the Essential 3 safe environment requirements of the Archdiocese within 30 days after receiving notification of their appointment.

A pastor should not appoint new trustees or re-appoint existing trustees if the pastor knows he will be leaving the parish within six months. The new pastor should be allowed to handle the trustee appointments after he is installed.

Lay Members, Term of Office

The term of office of the **lay members** (trustees) shall be for **two years** from the date of their election, **and until successors to them have been duly chosen and have entered upon the duties of their respective offices.**

Execution of Documents

Deeds, mortgages, contracts, evidences of indebtedness, documents of whatever form affecting the property of the corporation, or entailing upon it a monetary obligation, shall **when duly authorized by the Board**, be signed and executed by the president or vice president and the secretary, **and by none other or others in their stead**, unless such other or others be duly empowered to that effect by the **unanimous** vote of all of the directors.

Limits of Authority


No director, unless authorized by the Board, shall have the power or authority to sign notes or other evidences of debt or to contract liabilities binding on the corporation. No director, without a special authorization from the Board, shall be presumed to have the power or permission to act as agent of the Board; and no contract made and no liability assumed by a director in the absence of such special authorization shall be other than that director's own personal contract or liability, and no mere custom or practice of any member or any director of the Board, separately or collectively, shall be construed as establishing a legal agency binding on the Board.

Trustees are not authorized to supervise, give work orders or otherwise involve themselves in personnel matters unless asked by the pastor to do so. Trustees are not the managers of parish operations.



Tab 3

Administration

- Employment/Human Resources
 - Benefits
 - Parish Administration Annual Calendar
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Administration

Employment / Human Resources

Policies / Documents for Employment

Employment in and by the Church is substantially different from secular employment. Church employees must conduct themselves in a manner that is consistent with and supportive of the mission and purpose of the Church. Their behavior must not violate the faith, morals or laws of the Church or the Archdiocese of Saint Paul and Minneapolis, such that it can embarrass the Church or give rise to scandal.



All employment practices must be within civil and canon law, and must follow Archdiocesan policy and best practice standards, including accurate job descriptions and annual performance reviews.

The Archdiocesan Office of Human Resources and Benefits is available to address general inquiries from parishes and Catholic schools regarding matters pertaining to human resources and benefits. Parishes and schools are welcome to contact this office with their questions and can assist by providing sample job descriptions/templates and information on pre-employment physicals. Employees may also contact the Benefits Service Center at 1-833-272-4776 with benefit-related questions.

In March, the Archdiocesan Office of the Chancellor for Civil Affairs hosts an annual Employment Law Update Seminar, a day-long event that presents legal requirements as well as best practices for employers and those in supervisory roles. The recent Employment Law Update Seminar booklet, containing presentations and additional resources provided at the March 2021 seminar, has been posted on the Archdiocesan extranet, archCONNECT, in the Parish Administration section under Documents -> Employment Law Update Seminar.

Job Postings

The Archdiocese assists in the online posting of positions that are open in parishes and Catholic schools within the Archdiocese, and Archdiocesan offices. The Archdiocese also assists in posting openings at Catholic institutions within Minnesota and outside of Minnesota, as requested.

Positions are posted on the Archdiocesan Careers website, found at careers.archspm.org.

Parish Employee Handbook

The Archdiocese has developed a Template Parish Employee Handbook (“Handbook”) for all parishes and Catholic schools in the Archdiocese that provides standardization while allowing

for some flexibility to local circumstances. All parishes and Catholic schools are required to adopt the Handbook no later than July 1, 2021. Once the new Handbook is adopted by a parish or school all previous employment policies including *Justice in Employment*, will no longer apply to that parish or school. The template handbook includes work-related policies that are compliant with state and federal laws. It also includes policies that are aligned with current best HR practices, resulting in time saved by parishes and schools in implementing their own policies. Parishes and schools will retain the right to set their own time-off policies along with several other policies in the template handbook that are modifiable or optional.

Benefits

The Archdiocesan Corporation, parishes, Catholic schools, and certain other Catholic entities may participate in shared benefit plans through the Archdiocese of Saint Paul and Minneapolis Medical Benefit Plan (AMBP) Trust. The benefits available through the AMBP Trust include Health, Dental, Life, Accidental Death & Dismemberment (AD&D), Long-Term Disability, Flexible Spending Accounts, and Health Savings Accounts (HSAs). These benefits are available to lay employees who complete who work an average 30 or more hours per week (1560 hours per year. Hours may be accumulated at a single AMBP participating employer (parish, Catholic school or other Catholic entity), or they may be aggregated among multiple participating employers. This includes, but is not limited to, parish cluster arrangements. Hours for teachers, support staff and other school employees are averaged over the number of days that teachers/students are in session. Teachers must work 1,080 total hours over the Affordable Care Act (ACA) measurement period that runs from October through October of each year. Non-school employees must work 1,020 hours over the course of the same timeframe.

Open enrollment begins in the fall of each year and the plan operates on a calendar year basis.

The Archdiocese coordinates enrollment and billing through Benefitfocus for these benefit plans on behalf of the AMBP Trust. Bills are sent electronically at the end of each month for the next month's coverage.

The Archdiocese also provides health and dental benefits to active and retired priests, as well as seminarians and Archdiocesan priests serving internationally. The Archdiocese bills parishes and institutions for the priest(s) assigned to the location on a quarterly basis.

In addition to the health and welfare benefits listed above, the Archdiocesan Corporation, parishes, Catholic schools and certain other Catholic institutions may participate in a retirement savings plan. The Defined Contribution 403(b) Retirement Plan for the Employees and Priests of the Archdiocese of Saint Paul and Minneapolis ("403(b) plan") provides the opportunity to save for retirement on a tax-deferred basis. The funds they contribute accumulate over the course of their career and will help to provide them with financial security in retirement, along with social security benefits and any other sources of retirement income they may have.

Employees and priests (excluding members of religious orders) of participating employers within the Archdiocese may contribute to the 403(b) plan through payroll deferrals. Employee contributions are pre-tax for state and federal taxes, but post-tax for FICA and Medicare taxes.

Effective January 1, 2020, the benefit changed from a flat employer contribution of 2.5% of salary for eligible employees to a dollar-for-dollar match of the participant's 403(b) deferral up to 3% of eligible compensation. The employer match is calculated and funded to each participant's account following each pay date rather than as a lump sum at the end of the year. All employees both full and part-time (including variable hour), are eligible to participate and will receive a dollar for dollar match of their 403(b) deferral up to 3% of eligible compensation, regardless of the number of hours worked during the plan year. The same employer match offered to lay employees is offered to priests: a dollar-for-dollar match up to 3% of the participant's 403(b) deferral, with immediate 100% vesting and eligibility.

Information and enrollment materials are available from the Transamerica website: [Transamerica.com/portal/home](https://transamerica.com/portal/home) or from the Archdiocesan Office of Human Resources.

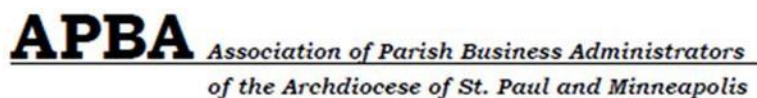
To ensure benefit administration is consistent and correct in the long term – a standardized payroll system, Paycor, is required for all Catholic parishes, schools and other Catholic institutions (participating employers) in these shared benefit plans.

The Archdiocese sponsors a defined benefit retirement plan for Archdiocesan priests that provides a monthly income to them in their retirement years. The Archdiocese bills parishes and institutions on behalf of the Priests' Pension Trust on a quarterly basis.

The frozen Pension Plan for Lay Employees is underfunded. The Archdiocesan Corporation, parishes and institutions continue to provide funding to this plan to ensure that vested participants receive benefits through their retirement years. The Archdiocese bills parishes and other institutions on behalf of the Lay Employees' Pension Trust on a quarterly basis.



United in Faith, Hope and Love



A Year in the Life of Parish Administration

July 1 – June 30	Fiscal Year
July/August	Payroll Internal Audit of Employee Data
August 1	PACE / PRISM Application Deadline
September	Annual Parish Financial Report (APFR) Training/Instructions to Parish
Fall	Financial Stewardship Appeal (May Vary by Parish)
Fall	Safe Environment Fall Audit Report to Archdiocese
October	Annual Mass Counts to Archdiocese
October	Annual Open Enrollment for Medical Benefits – Benefitfocus
October	Official Catholic Directory Parish Data to Archdiocese
October 28 Due	Annual Parish Financial Report (APFR) to Archdiocese
October 28	Annual Representation Letter to Archdiocese Due
December	Annual Payroll Benefit Changes Review in Paycor
December	Annual Standardized Payroll Calendars Published
December / January	Begin Budget Planning
January	Donor Contribution Statements
January 31	IRS Deadline for mailing W-2, various 1099's and 1096'
<i>Note: Paycor users will receive W-2's from Paycor which need to be mailed no later than January 31.</i>	
February 26	Assessment Commitment Letter and Program Billings for following Fiscal Year
January	Priest Salary Schedule Communicated by Archdiocese for Next Fiscal Year
February	Catholic Services Appeal Kick-Off

February	Workers' Compensation Reports to Archdiocese. <i>Note: Paycor users excluded from this reporting requirement.</i>
April	Performance Reviews of Staff
Spring	Safe Environment Spring Audit Report (OPCY)
May / June	Budget Finalization
May / June	Employment Information Letters
TBD	Catholic Cemeteries Seminar

Ongoing Items

Payroll – Quarterly and annual filings (Paycor)

Catholic Mutual Annual Insurance Inspection

Parish Finance Council Meetings – Monthly

Catholic Mutual Training Videos – Every other year for all staff

Financial Audit / Review / Agreed Upon Procedures (AUP) – Every three years/change of pastor

Renewal of Property Tax Exemption – Every three years

Proxy Request – Allow at least 30 days before action or decision

Proxy requiring Canonical Approval – Allow at least 120 days before action or decision

Parish Visitation – Every five years

Maintaining certificates of insurance with vendors

Seminars, Training and Enrichment Offerings

Priest Finance Day – Feb bi-annual

Employment Law Day – March ParishSOFT Road Show - May

General Insurance Seminar – June Spring Formation Day (Periodic)

Pastor and Parish Trustee Meetings – Every other year, odd years

Retirement Planning Seminar – June

Parish Administration Orientation – July Standards in Church Ministry – August

Standards in Church Ministry – August

Stewardship and Development Conference / Workshop – August Cemetery

Conference – August Fall Formation Day (Periodic)

APBA meeting – Second Thursday of the month, September – June

Parish Financial User Groups – Monthly



Tab 4

Ministerial Standards and Safe Environment

- Ministerial Standards and Safe Environment
- Office for the Protection of Children and Youth (OPCY)



Ministerial Standards and Safe Environment

The Office of Ministerial Standards and Safe Environment oversees the Office for the Protection of Children and Youth, provides victim / survivor services, investigates allegations of abuse and misconduct, and supports the work of the Ministerial Review Board. You may find out more about the work of this office at SafeEnvironmentSPM.org.



Ministerial Standards and Safe Environment

Reporting Abuse

If you suspect abuse of a minor, your first call should be to law enforcement. Listings of all sheriff's offices as well as child protection agencies in the state of Minnesota are posted at SafeEnvironmentSPM.org under Report Abuse. You can also find the brochure, "How to Report Suspected Child Abuse and Neglect" in multiple languages at SafeEnvironmentSPM.org under [Resources](#).

Victim / Survivor Assistance

The Archdiocese has partnered with a trusted local organization called Canvas Health to offer a safe and compassionate place for victims / survivors of clergy sexual abuse to come forward. If you or someone you know has been abused, exploited or harassed by a priest, deacon, or a Church employee or volunteer, you may also wish to contact the archdiocese's Victim/Survivor Assistant at 651-291- 4475. Brochures containing information regarding victim / survivor assistance are available in multiple languages at SafeEnvironmentSPM.org under [Resources](#).

Disclosures Regarding Clergy Sexual Abuse

In the interest of accountability, the Archdiocese of Saint Paul and Minneapolis maintains a list of clergy who have substantiated claims against them of sexually abusing a minor. A substantiated claim is one for which sufficient evidence exists to establish reasonable grounds to believe that the alleged abuse occurred. It is not a presumption of guilt.

Each individual listed has a disclosure page that may be accessed by clicking on his name. This page includes each individual's assignment history. The list may be found on SafeEnvironmentSPM.org under Accountability -> [Disclosures Regarding Clergy Sexual Abuse of Minors](#).

Charter for the Protection of Children and Young People and Essential Norms for Diocesan / Eparchial Policies Dealing with Allegations of Sexual Abuse of Minors by Priests or Deacons

The Charter for the Protection of Children and Young People is a comprehensive set of procedures established by the USCCB in June 2002 for addressing allegations of sexual abuse of minors by Catholic clergy. The Charter also includes guidelines for reconciliation, healing, accountability, and prevention of future acts of abuse. The document also contains the USCCB's Essential Norms for Diocesan/Eparchial Policies Dealing with Allegations of Sexual Abuse of Minors by Priests and Deacons. It may be found at safe-environment.archspm.org/charter.

Report and Recommendations of the Safe Environment and Ministerial Standards Task Force

Beginning in October 2013, the independent Safe Environment and Ministerial Standards Task Force conducted a thorough review of the policies, procedures and processes aimed at establishing and maintaining safe environments in ministry.

In April 2014, the Report and Recommendations of the Task Force was submitted to the archdiocese. Read how these recommendations are being implemented in the archdiocese on SafeEnvironmentSPM.org under Accountability -> [Report and Recommendations of the Safe Environment and Ministerial Standards Task Force](#).

Office for the Protection of Children and Youth (OPCY)

Essential 3: Adult Requirements

All clergy and parish, school and diocesan employees, as well as all volunteers who have either regular or unsupervised interaction with minors must complete the safe environment Essential 3 (E3) requirements. Re-credentialing is required every three years.

The Essential 3 consist of:

- Background Check
- Safe Environment Training
- Code of Conduct



Children and Youth Personal Safety Instruction

Catholic schools and parish faith formation and sacramental preparation programs throughout the archdiocese began teaching children about personal safety and sexual abuse prevention in 2006.

These Personal Safety Lessons (PSL) teach children basic skills that help keep them safe from dangerous or abusive situations, either in person or online. Children are taught to check with a trusted adult first, say no when confronted with an uncomfortable situation, and encouraged to share concerns with a trusted adult.

The lessons approved by the archdiocese are age-appropriate and respect the parents' role as their children's primary educators.


Spring Audit Reports

Parishes and Catholic schools within the archdiocese complete an annual Spring Audit Report (SAR). The SAR includes data regarding staff and volunteers who have completed Essential 3 requirements, as well as children active in parish faith formation/sacramental preparation programs and in Catholic schools who have received PSL.



Tab 5

Finance

- Parish Financial Obligations to the Archdiocese and Trusts
 - Annual Parish Financial Report
 - Financial Standards and Parish Accounting
 - Proxies
 - Budget Basics
 - Annual Representation Letter
 - Agreed-Upon Procedure (AUP)
- 

Finance

Parish Financial Obligations to the Archdiocese and Trusts

There are two primary ways parishes are involved in a flow of funds to the Archdiocese and Trusts: through parish assessment and through insurance and benefits payments.

Parish Assessments

Parish assessments are based on a canonical obligation to provide monetary support to the Archdiocese for essential works such as administration of the local Church under the authority of the Archbishop as well as acts of charity and good works.



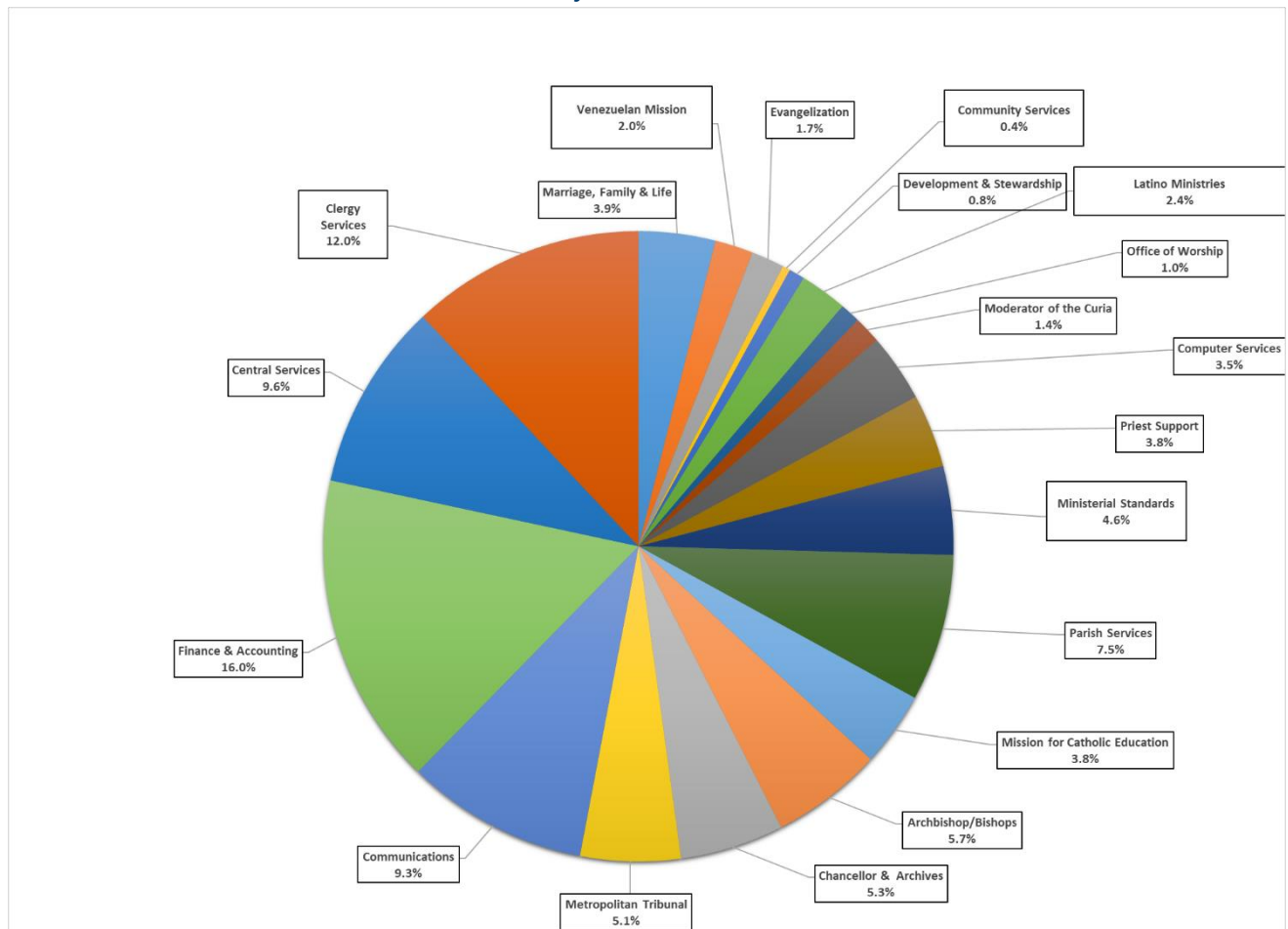
Parish assessments are essential to deliver the services, programs and ministries of the Archbishop. In the Archdiocese of Saint Paul and Minneapolis, assessment revenue supports the Archdiocesan Corporation, as well as the wages and benefits of its employees, and represents approximately 75% of the Archdiocesan revenue.

The assessment is based on the information parishes provide in their Annual Parish Financial Report (APFR). There is a two-year lag between the financial results and the billing (e.g., fiscal year 2020 financial results drive the assessment calculation that will be billed in fiscal year 2022). Assessment Commitment Letters are sent in February which commits the amount of assessment for the next fiscal year, with invoices sent in July, October, January and April. In general, the assessment rate is 8 percent of all assessable income for parishes with a school — which include those parishes that support a consolidated or regional school by contributing at least 15 percent of plate and envelope collections — or 9 percent for parishes without a school. Exceptions to the assessable income percentages mentioned above include the following:

- Capital funds are assessed at a reduced rate of 2 percent
- Funds are considered non-assessable if the funds are raised to accelerate the principal payments or pre-pay debt on existing loans (Funds raised to meet the current amortization schedule of debt payments are fully assessable)
- School and preschool income are non-assessable

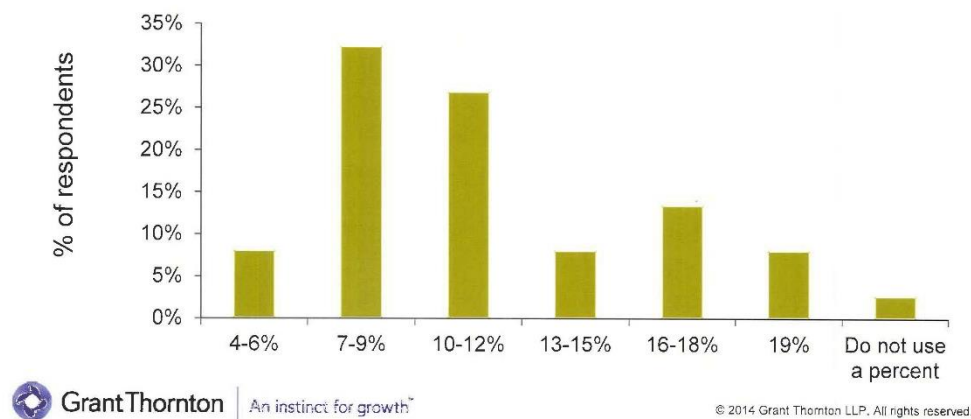
- Endowment Funds
 - If the donor funds are received directly by the brokerage firm and the parish never had control of the contribution, the funds are exempt from assessment until withdrawn from the endowment and received by the parish
 - Donor-driven endowment funds for a parish school are not assessed
- Cemetery Funds are non-assessable, as well as dividends, earnings realized from Investment funds or Perpetual Care Endowments

How Your Assessment Dollars were used by the Archdiocese in FY 2020



Assessment Comparison

The Archdiocese of Saint Paul and Minneapolis' assessment percentage of parishes is considered low-to-average among parishes within the U.S., based on Grant Thornton data.



Detailed information on the Assessment may be found at www.archspm.org/policies under Parish Assessment Formula Policy #403. This policy refers to the Annual Parish Financial Report (APFR) Handbook – A Quick Guide to the Archdiocesan Assessment.

Insurance and Benefits

Common platform insurance and benefits are governed by function-unique committees and boards of trustees. These include:

- General Insurance Program (referred to as the Irrevocable Trust)
- Lay Employees' Pension (Defined Benefit) Trust
- Priests' Pension Trust
- Archdiocese of Saint Paul and Minneapolis Medical Benefit Plan (AMBP)
- Priest Medical and Dental Benefits
- 403(b) Plan

Annual Parish Financial Report

A parish annual report detailing financial results of the parish and assessment calculation must be submitted to the Archdiocese within 120 days of the fiscal year-end. Institutions receive a 0.25% billing reduction if filed timely and are penalized 0.25% if filed after the due date. Detailed information regarding the Annual Parish Financial Report may be found at www.archspm.org/policies under Parish Assessment Formula Policy #403. This policy refers to the Annual Parish Financial Report (APFR) Handbook – A Quick Guide to the Archdiocesan Assessment.

Financial Standards and Parish Accounting

The Office of Financial Standards and Parish Accounting engages parishes and Catholic schools in standardizing their operations by providing financial, accounting and administrative support, offering an economic opportunity to scale back office functions and to assist in triage services when administrative emergencies arise.

This office provides best practices, resources, training, and transitional support through the following initiatives.

<https://www.archspm.org/finance-accounting/fspa/>

Parish Financial Manual

The Parish Financial Manual provides standardized accounting policies, best practice applications and internal control procedures for managing parish and school financial activities.

APFR Handbook

The APFR Handbook provides a high-level insight into the assessment guidelines, which is helpful to the pastor, Finance Council Members, Trustees and other parish leadership. The handbook includes general filing instructions and detailed step-by-step instructions for both manual and ParishSOFT filers.

Parish Accounting Service Center

The Parish Accounting Service Center (PASC) of the Archdiocese of Saint Paul and Minneapolis supports parish back-office functions to encourage a culture of ongoing evaluation and greater accountability in this local Church. PASC provides comprehensive accounting services at a reasonable cost, allowing parish leaders and staff to focus on their pastoral mission. This service includes full charge bookkeeping, onsite administrative assistance and monthly closing services.

Parish Payroll and Benefit Services (PPBS)

PPBS provides comprehensive payroll and benefit support to parishes and schools by processing payroll based upon the organization's pay frequency, salary and time cards. To include but not exclusive, ensuring approvals are in place for changes to the payroll such as; pay increases, changes to PTO, Sick or Vacation accruals. Another important internal control provided by PPBS is segregation of duties (one person doing it all). Manage the Client payroll processes and key data points by utilizing specific application functionality and internal controlled workflows.

A dedicated Payroll Specialist performs due diligence on client deductions, payroll adjustments and process payroll, including but not limited to; payroll deductions for medical benefit employee premiums, 403(b), garnishments, wage levy's and child support.

ParishSOFT

Adoption of uniform information management and reporting systems encourages parishes and Catholic schools to implement best practices, provides portability for parish and school leadership, increases collaboration, and delivers clear value to pastors and other local leaders by improving efficiency and increasing data accuracy. The standardized accounting software in the Archdiocese is ParishSOFT, and 141 out of 186 parishes in the Archdiocese have converted to this system, as well as 3 Regional Schools.

Standards in Church Ministry

The annual Standards in Church Ministry Conference, occurring in August, is an essential tool for ongoing education in parish and Catholic school operations. This event is a must-attend for staff members who primarily work in finance, administration, employee benefits, and payroll for parish operations. Many clergy – particularly pastors – will also benefit from this conference. The event draws approximately 300 attendees.

Education and Training

Throughout the year, we offer training and educational opportunities on financial matters, best practices and internal controls. The events include monthly user group trainings for back office staff, specialty trainings geared to bookkeepers and an annual internal control session for priests, finance council members and trustees for safe guard parish assets.

Proxies

A proxy means a written document executed by the Archbishop and Vicar General / Moderator of the Curia, as members of the parish corporate board, to be used at a meeting which they are unable to attend, granting authority to the pastor, a member of the board, to cast their votes in favor of a specific corporate resolution stated in the proxy.

There are several instances in which a proxy would be requested, such as for new building or renovation projects costing in excess of \$25,000, engaging a consultant for a capital campaign where fees exceed \$25,000, or for the purchase or sale of any real property.

To request a proxy, submit a request (the more detail on the request, the better!) on parish letterhead in a letter format directed to Thomas Mertens, CFO, and signed by the pastor and two trustees, including the following:

- Detailed description of request, rationale, cost estimate (or range), source of funds
- Copy of the estimate or other supporting documents
- Name of vendor, when applicable
- Confirmation that the Parish Finance Council has approved the substance of the proxy request and the Parish Pastoral Council has been consulted

- At least 50% of the purchase price is required in cash and the remainder in pledges in order to receive approval
- Proxy for approval of a lease requires a copy of the lease agreement
- Sale of real property requires a proxy for the property to be listed and a proxy for the sale of the property if different from listing agreement price; listing requires a broker opinion of value from a real estate professional and a listing agreement
- Refer to Policy #216 located under Tab 6 of the manual

Detailed information on when proxies are required and the process for approval may be found at www.archspm.org/policies under Required Approvals for Parish Corporate Actions, Policy #216.

Budget Basics

Pastors and parish leaders have the responsibility as stewards to ensure that monetary resources are used as intended by donors and benefactors. The budget process must facilitate dialogue between pastor, staff, parish finance and pastoral councils, and trustees. Basics of the process include:

- Begin process with assumptions based on historical performance, economic factors and current trends
- The pastor will want to set some guidelines/goals for overall results, examples are as follows:
 - Revenue based on prior year
 - Expenses at 95% of revenue
 - Bequests or other unpredictable revenue sources not included in the budget
 - Capital outlays in line with long-term building/maintenance plans
 - Operating and capital reserves

Once the budget is developed, it should be included as part of the monthly financial reporting package as a discussion tool.

Annual Representation Letter

In the interest of transparency, each parish finance council must submit an Annual Representation Letter. Requirements include:

- Addressed to the Archbishop
- Include June 30 annual financial statements (statement of financial position, statement of activities, and statement of cash flows) presented to the parishioners and date presented
- Confirmation the following was completed:
 - Annual budget of the current fiscal year was made available to parishioners (with date)

- Periodic financial statements made available to parishioners and dates issued
- Parish finance council regularly reviews and discusses budgets and periodic financial statements
- Dates of parish finance council meetings
- A three-year cash flow projection was presented to the parish finance council (with date) during the most recently completed fiscal year
- If during the most recently completed fiscal year, the parish completed an agreed-upon procedure, audit or review, the report was presented, reviewed and discussed by the Parish Finance Council at a finance council meeting (with date) in which the pastor, trustees and parish business administrator (or equivalent position) attended
- Signatures of pastor and Parish Finance Council Chair and a listing of members

The letter is due within 120 days of the fiscal year-end, at the same time as Annual Parish Financial Report. Detailed information on the Annual Representation Letter may be found at www.archspm.org/policies under Policy #405, Annual Representation Letter Policy.

Agreed-Upon Procedure (AUP)


Every parish must have an agreed-upon procedure (AUP) a minimum of once every three years. This requirement shall become effective for parishes no later than the year ending June 30, 2022. Prior to the three-year requirement being adopted by parishes, the parish must remain in compliance with the current five-year requirement for an AUP. In some cases, a parish may have met the three-year requirement and within that timeframe, a change of pastor occurs. When this happens, the new pastor has the right to require an audit, review or AUP for the period prior to the change in pastor. If the pastor chooses to waive his right to an audit, review or AUP, the parish must receive an exemption from the Chief Financial Officer of the Archdiocese in writing, email is acceptable. The AUP must be completed by one of the following three firms: Boulay PLLP, Boyum & Barenscheer or CliftonLarsonAllen.

Detailed information on the Agreed –Upon Procedures may be found at www.archspm.org/policies under Audit, Review, Agreed-Upon Procedures , Policy #406.



Tab 6

Policies and Templates

- ♦ Policy 206 - Sale, Purchase and Lease of Parish Property
 - ♦ Policy 207 - Parish Finance Council Requirements
 - Includes Constitution and Bylaws Template*
 - ♦ Policy 207 - Parish Pastoral Council Requirements
 - Includes Constitution and Bylaws Template*
 - ♦ Policy 212 - Parish Trustees
 - ♦ Policy 216 - Required Approvals for Parish Corporate Actions (Proxies)
 - Includes Proxy Request Template and*
 - Template Form to be Used by a Parish After Receipt of a Proxy*
 - ♦ Policy 403 - Parish Assessment Formula
 - ♦ Policy 404 - Compensation Schedule for Priests
 - ♦ Policy 405 - Annual Representation Letter
 - Includes Annual Representation Letter Template*
 - ♦ Policy 406 - Audit, Review and Agreed-Upon Procedure Policy
 - Includes AUP Schedule*
 - ♦ Policy 407 - Parish Financial Requirements
- 

Archdiocese of Saint Paul and Minneapolis Policy

Page 1 of 5



United in Faith, Hope and Love

Issued Date:

Last Reviewed Date:

11/16/2020

Number: 206

Subject: Sale, Purchase, and Lease of Parish Property

Scope: All Parishes

Reference: Required Approvals for Parish Corporate Actions

Distribution: Posted on website

Archbishop Signature:

I. Purpose

To establish the requirements for the sale, lease, and purchase of Parish property.

II. Definitions

“Archbishop” means the sitting Archbishop of St. Paul and Minneapolis (or the appointed Apostolic Administrator).

“Archdiocese” means that certain corporate entity formed, maintained and existing under Minnesota Section 315.16 with the Minnesota Business Name: “The Archdiocese of St. Paul and Minneapolis”.

“Archdiocese Territory” means the (12) counties of the greater Twin Cities metropolitan area: Ramsey, Hennepin, Washington, Dakota, Anoka, Carver, Wright, Scott, Chisago, LeSueur, Rice, and Goodhue; and those persons outside the geographical territory over whom the Archdiocese has the ability to direct or control.

“Canonical Approvals” means the required consultation, review and approval of a significant matter as set forth in Archdiocesan policy by the Archdiocesan Finance Council (AFC) and the College of Consultors (College).

“Parish” means a parish within the Archdiocese Territory that is Archdiocese-recognized as Catholic.

“Parish Corporate Board” (Board) means the Archbishop, the Vicar General, the Pastor, and the two appointed lay Trustees of the Parish corporation and, according to the Certificate of Incorporation, have the power to transact all business of the corporation.

“Pastor” means a Parish pastor or a parochial administrator, as the case may be.

“Proxy” means a written document executed by the Archbishop and Vicar General, as members of the Parish Corporate Board, to be used at a meeting which they are unable to attend, granting authority to the Pastor, a member of the Board, to cast their votes in favor of a specific corporate resolution stated in the Proxy.

“Vicar General” means the priest or auxiliary bishop appointed by the Archbishop as Vicar General and Moderator of the Curia.

III. Policy

A. SALE OR PURCHASE OF REAL PROPERTY (LAND AND BUILDINGS)

1. The sale, donation, or purchase of real property requires a Proxy. When a Parish is applying for the Proxy, the request should contain the following:
 - a) The street address and legal description of the property;
 - b) The name of the buyer or the name of the seller. If husband and wife, so state; if it is a corporation, provide the correct full corporate name;
 - c) The purchase or sale price;
 - d) The purchase or sale agreement;
 - e) A full copy of at least one appraisal of the property, or market analysis along with another document attesting the stated value;
 - f) In the event of a sale, a statement that the Parish does not have any use for the property in the foreseeable future; or, in the event of a purchase, a statement of the contemplated use of the property;
 - g) Evidence of review of purchase or sale documents by competent legal counsel including consideration of environmental matters and title defects;
 - h) In cases involving purchase of property, evidence of review of subject property by local service office of the general insurance program of the Archdiocese;
 - i) Disclosure of sales or purchases of other real property that are part of the same divisible parcel being considered in the Proxy;
 - j) Explanation of the intended use of the sale proceeds from the proposed sale of the property;
 - k) If a Parish is selling real property, with or without a realtor, the parish must place a notice regarding the availability of the property for sale in the Parish bulletin for three consecutive weeks and indicate they have done so in the proxy request;
 - l) Wherever possible, confirmation that the Parish Pastoral Council has been consulted regarding the substance of the proxy request;
 - m) Confirmation that the Parish Finance Council has approved the substance of the proxy request.

2. The sale or donation of real property requires Canonical Approvals. See also Sections III B, G, H, and I of "Policy N. 216: Required Approvals for Parish Corporate Actions" for additional requirements and information.
3. Sale documents should restrict future use of the property in compliance with the teachings and laws of the Roman Catholic Church.

B. SALE OR PURCHASE OF PARISH PERSONAL PROPERTY

1. A sale, donation, or purchase of personal property valued at \$25,000 or more requires a Proxy.
2. See also Policy N. 216 Required Approvals for Parish for Corporate Actions for additional requirements and information.
3. Personal property as opposed to real property (land and buildings), includes furniture, equipment, machinery, vehicles, personal effects, and other tangible objects owned by the Parish.
4. Parishes are to consult with the Chancellor for Canonical Affairs before selling, donating, or disposing of sacred objects that are dedicated exclusively to divine worship to ensure compliance with requirements of canon law. These items include altars, baptismal fonts, tabernacles, relics, and images which are honored with great reverence by the people. Parishes are encouraged to seek consultation for the disposal of other sacred items such as chalices, vestments, ciboria if there is any question as to what constitutes proper disposition for these items. In general, sacred objects that have been dedicated or blessed which are owned by a parish may only be transferred to another parish for continued use in worship or disposed of reverently and not transferred to private persons.
5. For the sale or purchase of personal property owned by the Parish, the Parish should execute and deliver or receive a bill of sale. The transaction may also involve delivery and receipt of written evidence of ownership, such as a title card or other formal document. If the sale or purchase also involves payments over a period of time, the Parish may need to execute and file a security instrument for the protection of the party to whom the payments are due.

C. EASEMENTS

1. An easement reflects an interest in land owned by another that entitles its holder to a specific use or enjoyment, e.g., sewer line through property, roadway purposes, utilities, etc., and may be temporary or permanent in nature. Granting an easement involving Parish property requires a Proxy and Canonical Approvals
2. When applying for a Proxy to grant an easement, the request must include the requirements for sale or purchase of real property listed in Section A above.

D. LEASE OR RENTAL AGREEMENT

1. A lease or rental agreement is a contract that grants the right to use real or personal property for a period of time, i.e., months or years, for a specific purpose and a specific financial consideration or rent.
2. Parishes must be careful in the rental of property so as to avoid an obligation to pay Unrelated Business Income Tax (UBIT) to the federal government. Typically, rental income for Parishes is exempt from income taxes. However, under certain circumstances, a Parish may not be exempt from income taxes. A Parish must be knowledgeable about its potential liability for UBIT in the rental of its property. A Parish must also be aware that the rental of property can expose the Parish to real estate taxes for that property.
3. Because of complexities involved in these items, a Parish should retain a competent attorney to review and approve all rental agreements before they are executed.
4. The leasing of property owned by a Parish requires a Proxy and Canonical Approvals when the market value of the goods or property to be leased exceeds \$100,000 or the lease period set forth in the lease is for one year or longer. This would include consecutive lease agreements or an option to renew with the same tenant where a subsequent lease extends the cumulative lease term for one year or longer. The consent of the Holy See is required when the value of the property leased exceeds \$5,000,000.
5. When applying for the Proxy to execute a lease or rental agreement for property owned by a parish, the request must include:
 - a) The legal description of the property affected by the lease or agreement;
 - b) The legal name of the lessee;
 - c) The terms, i.e., length of time and financial consideration;
 - d) Proposed usage of the property by lessee, recognition of the restrictions on use or purpose in compliance with the teachings and laws of the Roman Catholic Church;
 - e) Statement of how the lease might affect the use of the remaining Parish property;
 - f) Intended use of income received by the Parish as a result of the lease;
 - g) A copy of the proposed lease;
 - h) The estimated market value of the property to be leased.

E. MORTGAGE OF REAL PROPERTY



1. A mortgage of real property is security for a debt that becomes void upon payment or performance according to stipulated terms. A mortgage entered into by a Parish requires a Proxy.
2. The request for a Proxy for executing such a mortgage must include:
 - a) Exact legal description of the real property to be mortgaged and the description of the improvements on the property, e.g., the school, church, etc., and a recent appraisal.
 - b) The terms of the mortgage loan (interest rate, duration of loan, etc.).
 - c) The name of the mortgagee, i.e., bank, lending institution, etc.
 - d) Evidence that the Parish has the financial means to satisfy the mortgage terms including debt service.

F. PROCESS FOR LISTING PARISH REAL PROPERTY FOR SALE OR LEASE

1. A Proxy and Canonical Approvals are required prior to listing Parish property for sale.
2. The Parish must work with a real estate professional when drafting a listing agreement.
3. Two reports of value are required before a listing agreement can be approved. For properties valued at over \$3,500,000, at least one report of value must be from a licensed appraiser. The other can be an opinion of value (or market analysis) from a real estate professional familiar with the market and property type. For properties valued at less than \$3,500,000, a statement of the assessed tax value can serve as one report of value.
4. Sale documents should restrict future use of the property and buildings in compliance with the teachings and laws of the Roman Catholic Church.
5. The two reports of value and the draft listing agreement must be sent to the CFO along with the request for a Proxy to enter into a listing agreement that includes an explanation of the reason for the sale or lease and the intended use of any funds resulting from the sale or lease. In addition, the Proxy must include the listing price, and state the lowest price at which the Parish would be willing to sell the property. It may take up to 120 days to obtain Canonical Approvals for such transactions, and adequate planning by the Parish is necessary when submitting these type of requests.
6. If the property to be alienated is a church or canonically designated sacred space, consultation is required with the Presbyteral Council and written approval from the Archbishop must be received before the property may be listed for sale or lease by the Parish.
7. If the property to be sold or leased is a church or another space that has been used for worship, an inventory of liturgical and sacred items formerly in the building, including an account of how

they will be distributed must be approved in writing by the Director of the Office of Worship. Donor intentions regarding liturgical and sacred items must be honored whenever possible.

8. Once Proxy approval is received:
 - a) The Parish may market the property for sale or lease, following any conditions that were set at the time that the Proxy was granted.
 - b) When an earnest buyer or prospective tenant has been identified, the Chancellors' Office and the CFO must be advised so they can identify and address any potential issues.
9. When a Parish has received an offer for purchase or lease:
 - a) If the proposed sale price is less than the amounts previously approved in the Proxy to list and sell the property, a new Proxy and Canonical Approvals are required. See section A above.
 - b) If the value of the property to be sold is over \$3,500,000 (or in the event of a lease, when the property value is over \$5,000,000) the approval of the Holy See is required before the transaction can be completed. The Archdiocese will submit the necessary documents to the Holy See for approval on behalf of the Parish.
 - c) Execution of a lease or a sale or purchase agreement requires the Pastor's signature after full Board approval is received.

 <p>ARCHDIOCESE OF SAINT PAUL & MINNEAPOLIS</p> <p><i>United in Faith, Hope and Love</i></p>	Issued Date:	Last Reviewed Date: 2/5/2019	Number: 207
	Subject: Parish Finance Council Requirements Scope: All Parishes in the Archdiocese		
	Reference: Constitution and Bylaws Template; Parish Financial Requirements Policy		Distribution: Posted on Archdiocesan Update and Website
	Archbishop Signature: 		

I. Purpose

1983 Code of Canon Law Can. 537: In each Parish there is to be a finance council which is governed, in addition to universal law, by norms issued by the diocesan bishop and in which the Christian faithful, selected according to these same norms, are to assist the Pastor in the administration of the goods of the Parish.

Through his office, the Pastor is the administrator of the finances and temporal goods of the Parish. The Parish Finance Council is a consultative, advisory body with a collaborative relationship with the Pastor. The Parish Finance Council fulfills an essential role in assisting the Pastor in carrying out his office in compliance with all the requirements of canon and civil law. The Parish Finance Council serves the good order and administration of the Parish by fulfilling the duties entrusted to it. It does not have final decision-making authority regarding the finances of the Parish.

II. Definitions

“Annual Parish Financial Report” means that report required to be submitted annually to the Archdiocese within 120 days after the close of the fiscal year that contains the Parish assessment calculation and the Parish budget, which must include a balance sheet, statement of activities with a clear accounting of all income, financial assets, liabilities, revenues and expenditures of the Parish.

“Annual Representation Letter” means that letter required to be submitted annually to the Archdiocese within 120 days after the close of the fiscal year that discloses communication of the Parish financial statements and budget to the parishioners and the meetings of the Parish Finance Council.

“Archbishop” means the sitting Archbishop of St. Paul and Minneapolis (or the appointed Apostolic Administrator).

“Archdiocese” means that certain corporate entity formed, maintained and existing under Minnesota Section 315.16 with the Minnesota Business Name: “The Archdiocese of St. Paul and Minneapolis”.

“Archdiocese Territory” means the twelve (12) counties of the greater Twin Cities metropolitan area: Ramsey, Hennepin, Washington, Dakota, Anoka, Carver, Wright, Scott, Chisago, LeSueur, Rice, and Goodhue; and those persons outside the geographical territory over whom the Archdiocese has the ability to direct or control.

“Parish” means a Parish within the Archdiocese Territory that is Archdiocese-recognized as Catholic.

“Parish Finance Council” means the canonical consultative body established in a Parish in accordance with canon 537 of the 1983 Code of Canon Law and the policy of the Archdiocese, which provides consultation to the Pastor from a cross-section of Parishioners to share their thoughts and insights in service to the mission of a specific Parish.

“Parish Pastoral Council” means the canonical consultative body established in a Parish in accordance with canon 536 of the 1983 Code of Canon Law and the policy of the Archdiocese, which provides consultation to the Pastor from a cross-section of parishioners to share thoughts and insights in service to the mission of a specific Parish.

“Pastor” means a Parish Pastor or a parochial administrator, as the case may be.

“Trustees” means the two lay members of the Parish appointed to serve as members and officers of the Parish corporation by the Archbishop, the Vicar General and the Pastor or a majority of them.

III. Policy

- A. Each Parish is required to have a constituted and active Parish Finance Council to assist and support the Pastor and Trustees in their stewardship of Parish resources. Parishes that are clustered (sharing one Pastor while remaining separate legal and canonical entities) must maintain their own Parish Finance Council.
- B. A member of the Parish Finance Council may serve as a representative to the Parish Pastoral Council to facilitate communication between the Councils.
- C. Members of the Parish Finance Council must be current with Essential 3 safe environment requirements of the Archdiocese.
- D. A Parish Finance Council must meet at least quarterly. The Parish Finance Council must operate in accordance with current Constitution and Bylaws that have been approved by the Archbishop or his designee.
- E. The Parish Finance Council remains in place when there is a change in Pastor. A new Pastor must meet within 90 days of his appointment with the Parish Finance Council.
- F. A template for the Constitution and Bylaws of a Parish Finance Council is attached to this policy. Adaptations that may be made by the Parish are indicated in red font.
- G. The Parish Finance Council must fulfill the functions required of it by canon law and Archdiocesan policy. These include:
 - 1. Receive and study budget requests and propose an overall Parish budget to the Pastor and Trustees. Ensure that provisions to satisfy all obligations of the Parish are included in the budget, including those to lenders and programs of the Archdiocese. The Parish Finance

Council then submits its draft budget to the Parish Pastoral Council, or a committee of it, who reviews the budget to provide advice in light of Parish goals and priorities.

2. Regularly review periodic (at least quarterly) financial reports such as balance sheets, income statements, cash flow analysis, and comparisons to budget prior year(s).
3. Review budget to actual comparisons by individual program category. Identify and investigate significant variances from budgeted figures.
4. Review all expenses in order to minimize costs through preventative maintenance, energy conservation, and the implementation of risk management programs and recommendations.
5. Internal controls and procedures:
 - a) Ensure that the Archdiocesan-required procedures for cash receipts, cash disbursements, administration of bank accounts, petty cash, and payroll are being followed;
 - b) Ensure that procedures for approving new bank accounts that indicate the Parish Finance Council must approve new bank accounts before they are opened, including those for auxiliary groups, are in place and followed;
 - c) Review the financial reports for Parish general operations, the Parish school (if applicable) and other Parish organizations or programs with bank accounts or revenue collection responsibilities, to determine if proper accounting practices and internal control procedures are in place;
 - d) Identify areas where internal controls may be lacking or proper accounting practices not applied, and make recommendations to the Pastor as to how those areas can be corrected;
 - e) Advise the Pastor and Trustees on the selection of independent public accountants and review management letters issued by said accountants including resolution of internal control deficiencies.
6. Oversee Parish investments in accord with Archdiocesan Policy.
7. Provide advice on the management of Parish funds and banking arrangements.
8. Review and provide assistance as to the communication of the Annual Parish Financial Report to the Parish community and to the Archdiocese, as indicated in the policy titled "Parish Financial Requirements."
9. Review and sign the Annual Representation Letter as indicated in Policy N. 405 (Annual Representation Letter).
10. Provide advice as to what the Parish should do to comply with Archdiocesan policies and USCCB recommendations with respect to conflicts of interest, protection of whistleblowers and fraud detection, reporting, and prevention.

11. Provide advice on how to use undesignated bequests or other unbudgeted revenue.
12. Provide advice when hiring or evaluating a business manager or anyone providing business services to the Parish.
13. Become knowledgeable on Archdiocesan policies so as to provide advice to the Pastor on implementation, including attending training sessions offered by the Archdiocese to Parish Finance Council members.
14. Evaluate compliance with Archdiocesan policies and assist the Pastor in meeting these obligations, bringing concerns about irregularities to the appropriate Archdiocesan staff and law enforcement when necessary.
15. Provide advice on matters requiring proxies by the Parish civil corporation, as outlined in Archdiocesan policy titled "Parish Use of Proxies for Corporate Action."
16. Provide Trustees with access to the information required to fulfill their responsibilities.
17. Review fundraising activities to assess the effectiveness of existing programs and recommend changes if existing revenues are insufficient. Review activities such as bingo, raffles, and concession sales for acquisition of the required licenses, support documentation for tax filings, and actual tax filings.
18. Review the financial statements, including perpetual care funds, maintenance, and contracts of any Parish cemeteries and the activities of Parish auxiliary groups and verify cash balances of bank accounts.

The Parish Finance Council

CONSTITUTION and BYLAWS

[Insert Legal Name of Parish]

CONSTITUTION

Article I (Name)

The name of this organization shall be the Parish Finance Council of **[insert Legal Name of Parish]**.

Article II (Mission)

The mission of the Parish Finance Council of **[insert Legal Name of Parish]** is to support the Pastor and Parish Trustees in their stewardship of Parish financial resources. The Parish Finance Council is also accountable to the Parish community and to the Archbishop of Saint Paul and Minneapolis.

Article III (Purpose)

The Parish Finance Council is a mandated body that has an advisory and consultative role with the Pastor of the Parish (canon 537, *Code of Canon Law*), and the Parish Trustees. An active, well-formed Parish Finance Council is a key element for promoting the financial health of a Parish, assuring accountability, and assisting the Pastor with his temporal responsibilities.

While the Parish Finance Council does not have decision-making authority, consultation is at the heart of the decision making process for the administration and stewardship of the temporal goods of the Parish. Therefore, the Pastor, Trustees, and the members of the Parish Finance Council must be oriented to sharing information, listening, contributing to the discussion, and promoting consensus among the council.

Article IV (Scope)

The scope of the Council is to review and consult with the Pastor and Trustees regarding the financial and temporal matters of the Parish. The Parish Finance Council must observe both canon and civil law in sound management of the temporal goods of the Parish. The Parish Finance Council must be well informed on all temporal matters of the Parish and its advice should be sought for all acts of administration indicated in Archdiocesan policy and these bylaws.

In addition to those responsibilities specified in the *Code of Canon Law*, the responsibilities of the Parish Finance Council in the particular law of the Archdiocese of Saint Paul and Minneapolis are:

1. Receive and study budget requests and propose an overall Parish budget to the Pastor and Trustees. The Parish Finance Council is to ensure that provisions to satisfy all obligations of the Parish are included in the budget, including those to lenders and programs of the Archdiocese. The expectation is that the Parish will adopt a balanced

budget, and will have entered into a Financial Cooperation Agreement for the repayment of debt owed to the Archdiocese if past due on obligations. The Parish Finance Council then submits its draft budget to the Parish Pastoral Council, or a committee of it, who reviews the budget in light of Parish goals and priorities. The Pastor and Trustees after receiving the recommended budget from the Parish Finance Council and Parish Pastoral Council, then approve the final budget and communicate the status of the budget to the Parish.

2. Regularly review periodic (at least quarterly) financial reports such as balance sheets, income statements, cash flow analysis, and comparisons to budget prior year(s) .
3. Review budget to actual comparisons by individual program category. Identify and investigate significant variances from budgeted figures.
4. Review maintenance and utility costs in order to minimize costs through preventative maintenance, energy conservation, and the implementation of risk management programs and recommendations.
5. Review internal controls and procedures:
 - a. Ensure that the Archdiocesan-required procedures for cash receipts, cash disbursements, administration of bank accounts, petty cash, and payroll are being followed.
 - b. If written procedures do not exist, the Parish Finance Council should participate in the development of a procedure for approving new bank accounts, including those for auxiliary groups. Written procedures must specify that the Parish Finance Council approves new bank accounts before they are opened.
 - c. Review the financial reports for Parish general operations, the Parish school (if applicable) and other Parish organizations or programs with bank accounts or revenue collection responsibilities, to determine if proper accounting practices and internal control procedures are in place.
 - d. Identify areas where internal controls may be lacking or proper accounting practices not applied, and make recommendations to the Pastor as to how those areas can be corrected.
 - e. Advise the Pastor and Trustees on the selection of independent public accountants and review management letters issued by said accountants including resolution of internal control deficiencies
6. Oversee Parish investments in accord with Archdiocesan Policy.
7. Provide advice as to the management of Parish funds and banking arrangements.
8. Review and provide assistance as to the communication of the Annual Parish Financial Report (APFR) to the Parish community. Review, edit, and recommend the APFR and representation letter that must be sent to the Archdiocese, as specified in Archdiocesan policy. The representation letter must be submitted to the Archdiocese by the date specified each year. However, Parishes that are required to undergo an audit or that have extenuating circumstances as determined in writing by the Archdiocesan Finance Officer may have until December 31 to submit their APFR and representation letter.

CONSTITUTION & BYLAWS

[Legal Name of Parish]

Parish Finance Council

9. Provide advice as to what the Parish should do to comply with Archdiocesan policies and USCCB recommendations with respect to conflicts of interest, protection of whistleblowers and fraud detection, reporting, and prevention.
10. Provide advice on how to use undesignated bequests or other unbudgeted revenue.
11. Provide advice when hiring or evaluating a business manager or anyone providing business services to the Parish.
12. Become knowledgeable on Archdiocesan fiscal policies and norms so as to provide advice to the Pastor on implementation, including attending training sessions offered by the Archdiocese to Parish Finance Council members.
13. Evaluate compliance with Archdiocesan fiscal policies and assist the Pastor in meeting these obligations. When necessary, bring concerns about irregularities to the appropriate Archdiocesan staff and law enforcement when necessary.
14. Provide advice on matters requiring proxies by the Parish civil corporation, as outlined in Archdiocesan policy.
15. . Provide Parish Trustees with unrestricted access to the information required to fulfill their responsibilities. This may require the Parish Finance Council to respond to questions and provide documentation as the Pastor and Trustees follow their mandate to exercise independent judgment as they perform their duties.
16. Review fundraising activities to assess the effectiveness of existing programs and recommend changes if existing revenues are insufficient. Review activities such as bingo, raffles, and concession sales for acquisition of the required licenses, support documentation for tax filings, and actual tax filings.
17. Review the financial statements, including perpetual care funds, maintenance, and contracts of any Parish cemeteries and the activities of Parish affiliate groups and verify cash balances of bank accounts. Annually meet with any cemetery boards and auxiliary groups to review the reporting of last year's activities and a review of the budget for the coming year. Assess the accounting practices and internal controls in use to insure compliance with Archdiocesan policies, review the activities of the affiliate groups to ensure they are not jeopardizing the tax-exempt status of the Parish and to ensure they are operating in compliance with all policies of the Archdiocese and the Parish, as well as applicable laws. Examples of affiliate groups include, but are not limited to, ladies auxiliary, men's club, home & school, athletics, and fundraising.
18. A member of the Parish Finance Council may serve as a representative to the Parish Pastoral Council to facilitate communication between the Councils.

BYLAWS

Article I (Membership and Terms of Office)

The Parish Finance Council shall be comprised of [insert number greater than three, preferably an odd number] who serve three year terms with the possibility of additional consecutive or non-consecutive terms . Former members are eligible for reappointment after a single term off the Council. The Pastor is to use his discretion in the selection of qualified members from amongst the faith community, noting the following eligibility requirements. [If the practice has been to

CONSTITUTION & BYLAWS

[Legal Name of Parish]

Parish Finance Council

elect members of the Parish Finance Council, this practice may be retained with the understanding that the Pastor must either approve all individuals placed on the ballot or that the election is advisory to the Pastor in his selection of members. If a discernment process has been previously employed, this process may continue, again with the understanding that the Pastor has the final authority in determining membership on the Parish Finance Council. In either case, the practice of election or discernment should be clearly outlined in this section, along with the explicit statement that the Pastor has the final authority to determine membership on the Parish Finance Council].

Eligibility to serve on the Parish Finance Council is limited to practicing Catholics in full communion with the Roman Catholic Church and its bishops. Specifically eligibility for service on the Council is limited to fully initiated Catholics who are not restricted from full sacramental participation or are otherwise under canonical penalty or censure. Members of the Parish Finance Council should be Parishioners of the Parish. Employees of the Parish, members of their immediate family, or any relative of the Pastor are not eligible for appointment to the Parish Finance Council. Non-Catholics with expertise that would be helpful for the council may be invited to attend meetings and provide advice in a non-voting, consultative manner.

Members of the Parish Finance Council should be parishioners of the parish who have completed and are current in their Essential Three safe environment training (Virtus training, background check, and signed Code of Conduct for Church Personnel).

Because the role of the Parish Finance Council is to advise the Pastor and the Trustees in the fulfillment of their fiduciary responsibilities for the Parish, the Pastor and the Trustees are not members of the Parish Finance Council. The Pastor and Trustees should attend all Parish Finance Council meetings in an ex-officio, non-voting capacity.

Members of the Parish Finance Council should be chosen based on demonstrable skills or expertise in management and finance. Members should be able to attend the majority of the meetings, be committed to the faith and mission of the Catholic Church and the Parish's particular mission, be concerned for the spiritual and financial growth of the Parish, and actively participate with their own particular perspective, gifts, and talents.

The Pastor, with the approval of the Trustees, has the discretion to remove any member of the Parish Finance Council with or without cause at any time during his or her term of office.

Article II (Officers)

The Officers of the Parish Finance Council will be the Chair, Vice Chair, and Secretary. After consultation with the members of the Parish Finance Council, the Pastor will appoint the officers.

The Chair will preside in a parliamentary manner at all meetings which require a formal vote and, in consultation with the Pastor, will prepare the agenda, select the hour and location of the meetings, and perform any other duties assigned to them by the Pastor. The Vice Chair performs these duties when the Chair is unable to do so. The Secretary will record and distribute the minutes of each meeting at least three days prior to the next scheduled meeting.

Article III (Meetings)

The Parish Finance Council will meet at least once a quarter, and more frequently if required. Parish Finance Council appointments follow the [insert either calendar or fiscal year] , unless otherwise noted.

The regular time and location of the Parish Finance Council meetings will be [insert day of the month and time, along with location].

Meetings of the Parish Finance Council are not open to non-Council members. Parish employees who provide support to the Parish Finance Council should be available to answer questions at the request of the Pastor or at the request of others expressly delegated by the Pastor (i.e. the Chair of the Parish Finance Council, if so delegated).

The Parish Business Administrator should attend Parish Finance Council meetings in a consultative, non-voting capacity, unless the Pastor, in consultation with the Chair, determines otherwise.

Members of the Parish Finance Council must maintain confidentiality on those matters designated as confidential. Materials such as agendas, meeting minutes, and review materials should not be disclosed to others if designated as confidential.

The Parish must retain meeting minutes, agendas, handouts, reports, and materials reviewed during the meeting for future reference by either internal or external parties in accord with the Archdiocesan Records Retention Policy.

Parish Finance Council should also hold an executive session without Parish staff present.

Article IV (Operating Method)

A quorum of a majority of members is necessary to conduct a Council meeting. Additionally, the Pastor should be present at every meeting of the Council. The Parish Finance Council will follow parliamentary procedure as outlined in Roberts Rules of Order (as amended) when necessary.

Article V (Schools) - if applicable

Parishes with schools are encouraged to have a School Advisory Council that includes a standing Finance Committee.

This committee is responsible for drafting the school income and expenditure budget, which is to be submitted to the Parish Finance Council for review and inclusion in the Parish-wide draft budget to be presented to the Parish Pastoral Council and, ultimately, to the Pastor for his approval.

Parishes with schools should consider inviting a member of the Finance Committee of the School Advisory Council to attend meetings of the Parish Finance Council in order to ensure effective and frequent communications regarding the financial contribution to the school from the Parish. When a Parish has a sponsorship agreement with a consolidated or regional school, the Parish Finance Council should receive and review the proposed and actual budget of the sponsored school.

CONSTITUTION & BYLAWS

[Legal Name of Parish]

Parish Finance Council

The Parish Finance Council should receive a presentation by school administration at every meeting on the school's adherence to its budget and an opportunity to identify any financial issues.

ARTICLE VI (Stewardship) - for Parishes with Stewardship Committees

The Parish Stewardship Committee is responsible for the ongoing education and commitment of Parishioners to the stewardship of time, talent, and treasure.

The Parish Stewardship Committee has the general responsibility for stewardship formation and the annual renewal of stewardship at the Parish. Parish Stewardship Committees have also been tasked with developing Parish Stewardship Accountability Reports and for articulating Parish goals. To accomplish these tasks, the Parish Stewardship Committee will need to be in communication with the Parish Finance Council.

A member of the Parish Stewardship Committee should be invited to attend meetings of the Parish Finance Council in order to ensure effective communication regarding stewardship goals and expectations.

Article VII (Amendments)

This constitution and by-laws may be amended by a two-thirds majority vote of attending Parish Finance Council members. Prior to adoption, any amendments must be approved by the Pastor and Trustees of the Parish and the Archbishop of Saint Paul and Minneapolis or his delegate.

[Name of Pastor] - Pastor

Date

[Name of Parish Finance Council Chair]
Chair of Parish Finance Council

Date

[Name of Parish Trustee] - Trustee-Secretary

Date

[Name of Parish Trustee] - Trustee-Treasurer

Date

Chancery Representative
Archdiocese of Saint Paul and Minneapolis

Date



Issued Date:	Last Reviewed Date: 11/16/18	Number: 209
Subject: Parish Pastoral Council Requirements		
Reference: Suggested Constitution and Bylaws Template Attached		Distribution: Posted on website
Archbishop Signature: 		

I. Purpose

1983 Code of Canon Law Can. 536 §1. If the diocesan bishop judges it opportune after he has heard the presbyteral council, a pastoral council is to be established in each parish, over which the pastor presides and in which the Christian faithful, together with those who share in pastoral care by virtue of their office in the parish, assist in fostering pastoral activity.

§2. A pastoral council possesses a consultative vote only and is governed by the norms established by the diocesan bishop.

The Parish Pastoral Council participates in the responsibility for pastoral ministry of the Parish. Its purpose and goals are extensive. It should research the needs, ideas, hopes, life and activity of the people of God, so that the whole Parish community can effectively carry out the mission of the Parish and fully participate in the ongoing conversion that is central to its life. The Parish Pastoral Council should constantly evaluate the Parish in its conformity to the Gospel and those constitutive elements of the Gospel that call for understanding the implications of justice. In this sense, the Parish Pastoral Council shares in the decision making process which assists the Pastor and trustees in carrying out the leadership role that is theirs within the Parish.

The Parish Pastoral Council assists the Pastor and trustees in accomplishing these goals by offering counsel to them. This consultative responsibility is rooted in the obligation of all the baptized to pursue the common good of the Church. It is present in the emerging consensus flowing from the combined gifts and multiple experiences of the people of God.

II. Definitions

“Archbishop” means the sitting Archbishop of St. Paul and Minneapolis (or the appointed Apostolic Administrator).

“Archdiocese” means that certain corporate entity formed, maintained and existing under Minnesota Section 315.16 with the Minnesota Business Name: “The Archdiocese of St. Paul and Minneapolis”.

“Parish” means a Parish within the Archdiocese Territory that is Archdiocese-recognized as Catholic.

“Parish Pastoral Council” means the canonical consultative body established in a Parish in accordance with canon 536 of the 1983 Code of Canon Law and the policy of the Archdiocese, which provides

consultation to the Pastor from a cross-section of parishioners to share thoughts and insights in service to the mission of a specific Parish.

“Pastor” means a Parish Pastor or a parochial administrator, as the case may be.

“Trustees” means the two lay members of the parish appointed to serve as members and officers of the parish corporation by the Archbishop, the Vicar General and the pastor or a majority of them.

III. Policy

Each Parish is required to have a constituted and active Parish Pastoral Council to assist and support the Pastor and trustees in their stewardship of Parish resources. Parishes that are clustered (sharing one Pastor while remaining separate legal and canonical entities) may form and maintain one collective Parish Pastoral Council with the approval of the trustees of each individual Parish. A cluster forming one Parish Pastoral Council must have a Constitution and Bylaws as outlined above.

A Parish Pastoral Council must meet at least quarterly. The Parish Pastoral Council must operate in accordance with current Constitution and Bylaws that have been approved by the Archbishop or his designee.

The Parish Pastoral Council remains in place where there is a change in Pastor or Parochial Administrator. A new Pastor or Parochial Administrator must meet within 90 days of his appointment with the Parish Pastoral Council.

A new Pastor or Parochial Administrator who is assigned to a Parish without a Parish Pastoral Council is obligated to form a Parish Pastoral Council within one year of his appointment.

A suggested template for the Constitution and Bylaws of a Parish Pastoral Council is attached to this policy. Parishes are welcome to form and develop their Pastoral Councils to fit the unique needs of the Parish community, provided that the council remains within its scope as defined in canon law, and the Constitution and Bylaws that have been approved.

Members of the Parish Pastoral Council must be current with Essential 3 safe environment requirements of the Archdiocese.

A Pastor wishing to suppress a Parish Pastoral Council should submit a request to the Chancellor of Canonical Affairs that includes a plan to form a new Parish Pastoral Council.

The Parish Pastoral Council CONSTITUTION and BYLAWS [Insert Legal Name of Parish]

CONSTITUTION

Article I (Name)

The name of this organization shall be the Parish Pastoral Council of [insert Legal Name of Parish].

Article II (Mission)

The mission of the Parish Pastoral Council of [insert Legal Name of Parish] is to support the Pastor in his proper role and offer counsel on pastoral vision and ministry. The Parish Pastoral Council is also accountable to the parish community and to the Archbishop of Saint Paul and Minneapolis.

Article III (Purpose)

The Parish Pastoral Council is a body that has an advisory and consultative role with the Pastor of the parish (1983 Code of Canon Law, c. 536). An active, well-formed Parish Pastoral Council is a key element for promoting the mission of the parish in various forms of service, outreach, and formation, and assisting the Pastor with his responsibilities.

While the Parish Pastoral Council does not have decision-making authority, consultation is at the heart of the decision making process for the administration and stewardship of the mission of the parish. Therefore, the Pastor, trustees, and members of the Parish Pastoral Council must be oriented to sharing information, listening, contributing to the discussion, and promoting consensus among the faithful.

Article IV (Scope)

The scope of the Parish Pastoral Council is the pastoral nature of the parish in serving its mission. The Parish Pastoral Council must observe canon and civil law in sound management of the parish. The advice of the Parish Pastoral Council should be sought for both acts of ordinary administration and acts of extraordinary administration as defined in Archdiocesan Policy.

BYLAWS

Article I (Membership and Terms of Office)

The Parish Pastoral Council shall be composed of [insert number greater than three] who serve three-year terms with the possibility of [select either one or two] additional consecutive terms. Former Parish Pastoral Council members are eligible for reappointment after a single term off the Council.

The term of office for each appointed member shall commence on July 1 and end on June 30 to coincide with the parish fiscal year.

Members of the Parish Pastoral Council should be parishioners of the parish who have completed and are current in their Essential Three safe environment training (Virtus training, background check, and signed Code of Conduct for Church Personnel). The Pastor is to use his discretion in the selection of qualified members from among the faith community, noting the following requirements. [If the practice has been to elect members of the Parish Pastoral Council, this practice may be retained with an understanding that the Pastor must either approve all individuals placed on the ballot or that the election is advisory to the Pastor in his selection of members. If a discernment process has been previously employed, this process may continue, again with the understanding that the Pastor has the final authority in determining membership on the Parish Pastoral Council. In either case, the practice of election or discernment should be clearly outlined in this section, along with the explicit statement that the Pastor has the final authority to determine membership on the Parish Pastoral Council.]

Eligibility to serve on the Parish Pastoral Council is limited to practicing Catholics in full communion with the Roman Catholic Church and its bishops. Specifically eligibility for service on the Council is limited to fully initiated Catholics who are not restricted from full sacramental participation or are otherwise under canonical penalty or censure. Employees of the parish, or members of their immediate family, are not eligible for appointment to the Parish Pastoral Council. No relative of the Pastor may serve on the Parish Pastoral Council.

Members of the Parish Pastoral Council should be representative of the diversity of the entire community and fulfillment of the parish mission statement. Members should be able to attend the majority of the meetings, be committed to the faith and mission of the Catholic Church and the Parish's particular mission, be concerned for the spiritual growth and well-being of the Parish, and actively participate with their own particular perspective, gifts, and talents.

Article II (Vacancies)

Vacancies on the Parish Pastoral Council by reason of resignation, death, disability or other cause shall be filled by appointment of the Pastor.

Parish Pastoral Council members who seek to resign their position should submit a written letter of resignation with signature to the Pastor.

Parish Pastoral Council members with three (3) unacceptable absences during the course of a fiscal year shall forfeit their position and therefore create a vacancy. An example of an acceptable absence might include sickness and short-term disability.

Any member of the Parish Pastoral Council is subject to removal by the Pastor whenever the conduct or action of that individual violates the teachings, principals, and beliefs of the Roman Catholic Church or the Archdiocesan Code of Conduct.

Article III (Officers)

The Pastor presides over the Parish Pastoral Council as an *ex officio*, non-voting member (c. 536 §1).

The officers of the Parish Pastoral Council shall be the Chairperson, Vice Chairperson, and Secretary. The officers of the Parish Pastoral Council shall be elected annually by members of the Council at the first meeting of the fiscal year. The term of office shall be one year, or until the successor is duly elected and qualified. All officers shall be voting members of the Parish Pastoral Council.

The Chairperson will preside in a parliamentary manner at all meeting which require a formal vote and, in consultation with the Pastor, will prepare the agenda, select the hour and location of the meetings, and perform any other duties assigned by the Pastor. The Vice Chair performs these duties when the Chair is unable to do so, as well as coordinates the selection process for new members. The Secretary will record and distribute the minutes of each meeting at least three days prior to the next scheduled meeting.

The Chairperson may appoint a Recording Secretary, who is not a member of the Parish Pastoral Council, to take minutes of all regular and special Parish Pastoral Council meetings.

Article IV (Meetings)

The Parish Pastoral Council will meet at least once quarterly, and more frequently as required. Notice of the regular meeting of the Parish Pastoral Council shall appear in the parish bulletin prior to the actual meeting. Special meetings may be called by the Pastor, the Chairperson, or upon request of the majority of Parish Pastoral Council members.

A quorum for the conducting of business at any meeting of the Parish Pastoral council shall be a majority of voting members of the Parish Pastoral Council. No recommendation, voting or formal action of the Parish Pastoral Council may be conducted without the presence of the Pastor, or designee of the Archbishop.

The Pastor, in consultation with the Chairperson may determine that parish trustees or employees of the Parish may attend meetings, but always in a consultative, non-voting capacity.

All regular meetings of the Parish Pastoral Council shall be open to the public. The Parish Pastoral Council may, by consensus of the members present, or if called by the Pastor or designee of the Archbishop, hold an executive session closed to the public when confidentiality of the subject takes precedence over the interest of public attendance.

Members of the Parish Pastoral Council should maintain confidentiality on those matters designated as confidential. Materials such as agendas, meeting minutes, and review materials should not be disclosed to others if designated as confidential.

The parish should retain meeting minutes, agenda, handouts, reports, and materials reviewed during the meeting for future reference by either internal or external parties in accord with the Archdiocesan Records Retention Policy.

Article V (Commissions and Committees)

The Parish Pastoral Council shall establish such commissions or committees as it shall deem appropriate to meet the needs of the parish. Commissions are specific bodies establish to further the mission of the parish. Any commission may establish additional committees to support the work of the commission. Committees may be permanent or temporary.

The Parish Finance Council is required by canon law to be established as a separate body, and functions in collaboration with the Parish Pastoral Council.

The Chairperson or Secretary of each commission shall submit a written report of all approved minutes of all meeting to the Parish Pastoral Council.

Article VI (Amendments)

This Constitution and By-Laws may be amended by a two-thirds majority vote of attending Parish Pastoral Council members. Prior to adoption, any amendments must be approved by the Pastor and the Archbishop of Saint Paul and Minneapolis or his designee.

CONSTITUTION & BYLAWS

[Legal Name of Parish]

Parish Pastoral Council

Page 5 of 5

[Name of Pastor]

Date

Chair of Parish Pastoral Council


[Name of Parish Pastoral Council Chair]

Date

Archbishop of Saint Paul and Minneapolis

Most Reverend Bernard A. Hebda

Date

 <p>ARCHDIOCESE OF SAINT PAUL & MINNEAPOLIS</p> <p><i>United in Faith, Hope and Love</i></p>	Issued Date:	Last Reviewed Date: November 27, 2018	Number: 212
	Subject: Parish Trustees		
	Scope: All Parishes within the Archdiocesan Territory		
	Reference:	Distribution: Posted on website	
Archbishop Signature:			

I. Purpose

To provide guidance regarding the role, duties, and responsibilities of Trustees of Parishes within the Archdiocese Territory.

II. Definitions

“Archbishop” means the sitting Archbishop of St. Paul and Minneapolis (or the appointed Apostolic Administrator).

“Archdiocese” means that certain corporate entity formed, maintained and existing under Minnesota Section 315.16 with the Minnesota Business Name: “The Archdiocese of St. Paul and Minneapolis”.

“Archdiocese Territory” means the (12) counties of the greater Twin Cities metropolitan area: Ramsey, Hennepin, Washington, Dakota, Anoka, Carver, Wright, Scott, Chisago, LeSueur, Rice, and Goodhue; and those persons outside the geographical territory over whom the Archdiocese has the ability to direct or control.

“Family Member” means a spouse, parent, child or spouse of a child, brother, sister, or spouse of a brother or sister, or person living in the same household of a responsible person.

“Parish” means a parish within the Archdiocese Territory that is Archdiocese-recognized as Catholic.

“Parish Corporate Board” (Board) means the Archbishop, the Vicar General, the Pastor, and the two appointed lay Trustees of the Parish corporation and, according to the Certificate of Incorporation, have the power to transact all business of the corporation.

“Parish Finance Council” means the canonical consultative body established in a Parish in accordance with canon 537 of the 1983 Code of Canon Law and the policy of the Archdiocese, which provides consultation to the Pastor from a cross-section of parishioners to share their thoughts and insights on financial topics in service to the mission of a specific Parish.

“Parish Pastoral Council” means the canonical consultative body established in a Parish in accordance with canon 536 of the 1983 Code of Canon Law and the policy of the Archdiocese, which provides consultation to the Pastor from a cross-section of parishioners to share thoughts and insights in service to the mission of a specific Parish.

“Pastor” a Parish Pastor or a parochial administrator, as the case may be.

“Trustees” means the two lay members of the Parish appointed to serve as members and officers of the Parish corporation, in accordance with Minnesota Statutes Section 315.15.

“Vicar General” means the priest or auxiliary bishop appointed by the Archbishop as Vicar General and Moderator of the Curia.

III. Policy

A. APPOINTMENT OF TRUSTEES

- 1) While the Archbishop, Vicar General and the Pastor hold their membership on the Parish Corporate Board *ex officio*, the Trustees are appointed to membership by the Archbishop, Vicar General, and the Pastor. Each of the Trustees also serves as either corporate secretary or corporate treasurer.
- 2) To proceed with the appointment of a Trustee, the Pastor is to submit the name of a qualified lay person, along with that person’s resume and the results of a background check, to the Archbishop and Vicar General with a request for their votes for appointment. The appointment request must also indicate whether the proposed Trustee will serve as secretary or treasurer.
- 3) Before making a recommendation to the Archbishop and Vicar General, the Pastor must consult with the Parish Pastoral Council, the Parish Finance Council, or the Parish membership. Upon approval of the submitted names, an appointment document will be executed by the Archbishop, Vicar General, and Pastor. The Pastor appointment document is to be preserved with the corporate records of the Parish.
- 4) The term of each lay member is two years. After the expiration of a term, lay members continue in their office until their successors have been duly appointed and have commenced their duties.
- 5) Trustees and their Family Members may not be employees of the Parish. Trustees must be members of the Parish and should reside within the Archdiocese Territory.
- 6) A Pastor may not submit a request to appoint new Trustees or re-appoint existing Trustees if the Pastor expects to be reassigned from the Parish within six months.



B. ROLE OF TRUSTEES

- 1) Trustees are fiduciaries of the Parish corporation responsible for voting on corporate resolutions regarding all Parish business.
- 2) Trustees must be in compliance with the Essential 3 safe environment requirements of the Archdiocese within thirty days after receiving notification of their appointment.

- 3) Trustees have the obligation to carry out their roles with appropriate confidentiality regarding sensitive Parish matters that come to their attention.
- 4) As a fiduciary, a Trustee owes the Parish corporation certain legal duties:
 - a. Duty of Care; which is a responsibility that requires Trustees to make decisions in good faith and in a reasonably prudent manner
 - b. Duty of Loyalty; which is a Trustee's responsibility to act at all times in the best interests of the Parish.
 - c. Fiduciary Duty; which means a duty of utmost good faith, trust, confidence, and candor owed by a fiduciary...to the beneficiary...; a duty to act with the highest degree of honesty and loyalty toward another person and in the best interests of the other person (*Black's Law Dictionary*).
- 5) The Pastor should consult with the Trustees on all important Parish matters and the Trustees should be prepared to work with the Pastor in making decisions in these matters.
- 6) Duties of the Corporate Secretary
 - a. Record the minutes of all meetings, which shall be kept in the Parish corporation minute book;
 - b. Send minutes of Parish Corporate Board meetings to the Pastor and other Trustee within ten days of the meeting;
 - c. Conduct, receive, and file all Parish corporate correspondence as directed by the Board.
- 7) Duties of the Corporate Treasurer
 - a. Along with the Pastor, the Treasurer is to:
 - i. Provide for orderly receiving, accounting and dispersing of all funds belonging to the Parish corporation;
 - ii. Oversee the deposit of all monies belonging to the Parish corporation in a financial institution designated by the Board;
 - iii. Keep files of account balance sheets, old checks, duplicate carbon copies, and other treasury-related files;
 - iv. Maintain current status with the IRS, filing necessary forms;
 - v. Prepare and present an annual financial report to the Board.
 - b. Ensure that one other Board member is a registered co-signer on the Parish corporation financial accounts.

C. PARISH CORPORATE BOARD MEETINGS

- 1) It is required that the Pastor and two Trustees convene a meeting at least four times per year to discuss relevant board topics and the status of Parish finances.
- 2) The Pastor should provide an agenda to the Trustees in advance of each meeting. The agenda should provide for the approval of the minutes from the prior meeting and for discussion of "new business," "old business," Parish finances and other topics to be considered by the Board.

 <p>ARCHDIOCESE OF SAINT PAUL & MINNEAPOLIS</p> <p><i>United in Faith, Hope and Love</i></p>	Issued Date:	Last Reviewed Date: 01/21/2020	Number: 216
	Subject: Required Approvals for Parish Corporate Actions (Proxies) Scope: All Parishes in Archdiocese		
	Reference: Proxy Request Letter Template; Parish Construction Projects; Sale, Purchase, and Lease of Parish Property; Parish Cemeteries and Columbaria Policy		Distribution: Posted on website
	Archbishop Signature: 		

I. Purpose

To establish requirements and procedures for Parishes when it is necessary to obtain approval for certain transactions or corporate actions from all members of the Parish Corporate Board in the form of a Proxy or other type of corporate resolution, and, when necessary, other Canonical Approvals.

II. Definitions

“Archbishop” means the sitting Archbishop of St. Paul and Minneapolis (or the appointed Apostolic Administrator).

“Archdiocese” means that certain corporate entity formed, maintained and existing under Minnesota Section 315.16 with the Minnesota Business Name: “The Archdiocese of St. Paul and Minneapolis”.

“Archdiocese Territory” means the (12) counties of the greater Twin Cities metropolitan area: Ramsey, Hennepin, Washington, Dakota, Anoka, Carver, Wright, Scott, Chisago, LeSueur, Rice, and Goodhue; and those persons outside the geographical territory over whom the Archdiocese has the ability to direct or control.

“Canonical Approvals” means the required consultation, review, and approval of a significant matter as set forth in Archdiocesan policy by the Archdiocesan Finance Council (AFC) and the College of Consultors (College).

“Financial Cooperation Agreement” means an agreement entered into between a Parish and the Archdiocese which states the amount owed to the Archdiocese and the terms for repayment of those obligations.

“Parish” means a Parish within the Archdiocese Territory that is Archdiocese-recognized as Catholic.

“Parish Corporate Board” (Board) means the Archbishop, the Vicar General, the Pastor, and the two appointed lay Trustees of the Parish corporation.

“Parish Finance Council” means the canonical consultative body established in a Parish in accordance with canon 537 of the 1983 Code of Canon Law and the policy of the Archdiocese, which provides

consultation to the pastor from a cross-section of parishioners to share their thoughts and insights in service to the mission of a specific Parish.

“Parish Pastoral Council” means the canonical consultative body established in a Parish in accordance with canon 536 of the 1983 Code of Canon Law and the policy of the Archdiocese, which provides consultation to the pastor from a cross-section of parishioners to share their thoughts and insights in service to the mission of a specific Parish.

“Pastor” means a Parish pastor or a parochial administrator, as the case may be.

“Proxy” means a written document executed by the Archbishop and Vicar General, as members of the corporation, to be used at a meeting which they are unable to attend, granting authority to the Pastor, a member of the corporation, to cast their votes in favor of a specific corporate resolution stated in the Proxy.

“Trustees” means the two lay members of the parish appointed to serve as members and officers of the parish corporation by the Archbishop, the Vicar General and the pastor or a majority of them.

“Vicar General” means the priest or auxiliary bishop appointed by the Archbishop as Vicar General and Moderator of the Curia.

III. Policy

A. The following actions by a Parish require written approval of all five members of the Parish Corporate Board, which is customarily done via a Proxy:

1. Purchase of personal property of \$25,000 or more;
2. Purchase of real property in any amount;
3. New building construction, renovation, or restoration projects with a value of \$25,000 or more regardless of the source of the funds;
4. Any significant change to worship spaces that are connected to the celebration of the sacraments, including but not limited to, the altar, the tabernacle, the baptistery, the crucifix, addition or removal of a communion rail, or the orientation of the sanctuary (all of these items also require approval from the Office of Worship);
5. Establishing cemeteries, columbaria, or engaging in feasibility studies related thereto (see also Policy N. 213 Parish Cemeteries and Columbaria);
6. Larger maintenance projects of \$25,000 or more;
7. Construction change orders which increase costs by \$10,000 or more;
8. Loans, mortgages, or lines of credit from lending institutions;
9. Consolidation or refinancing of loans;
10. Revision of mortgages, loans, lines of credit;
11. Contracting with architects or planners for renovation or building projects;
12. Contracting with fundraising consultants for building projects;
13. Engaging in feasibility studies for building projects;
14. Initializing a feasibility study or a capital fund campaign where the total projected expenses, including costs for a consultant, exceed \$25,000;

15. Establishing, modifying or terminating endowments (typically done through a corporate resolution signed by all members of the Parish Corporate Board);
 16. Amendments to the Parish corporate articles or by-laws.
- B.** The following actions by a Parish require Canonical Approvals, in addition to written approval of all five members of the Parish Corporate Board:
1. Sale of real property in any amount;
 2. Sale of personal property worth more than \$25,000;
 3. Construction of a new church building;
 4. Initiating a program of financing by the issuance of instruments such as bonds;
 5. Transfer of real property rights such as temporary or permanent easements, liens, options, and contracts for deed;
 6. Resolving litigation or potential litigation claim(s) by financial settlement where the cost to the parish is in excess of \$25,000;
 7. Leases and agreements for the use of any Parish property for a term of one year or longer.
 8. Demolition, annexation, or transfer of property.
- C.** All corporate resolutions and proxies must be duly recorded so that all actions of the Parish corporation are readily at hand for future reference. Since Parish corporations are incorporated under the laws of the State of Minnesota, care must be taken that the above requirements for legal corporate action are observed. All requests for proxies must be signed by the Pastor and all Trustees.
- D.** The Proxy request letter should follow the form of the Proxy request letter template (attached to this policy). The letter must include:
1. Detailed description of the request;
 2. Rationale for the request;
 3. Cost estimate (a cost range if a specific amount is not known);
 4. Source of the funds required for the expenditure described in the Proxy;
 5. Other supporting documents (lease agreements, purchase agreements, quotes/estimates, etc.);
 6. Name of architect and contractor, when applicable.
 7. Confirmation that the Parish Finance Council has approved the substance of the proxy request.
 8. Confirmation that the Parish Pastoral Council has been consulted and offered its advice regarding the substance of the proxy request.
- E.** In order to receive required approvals, at least 50% of the expenditure is required in cash and the remainder in capital campaign pledges. In addition, the Parish must be current on its obligations to the Archdiocese (assessments, general insurance program and priest benefits) and other trusts (lay pension, priest pension and lay medical/dental benefits) or have an executed Financial Cooperation Agreement with the Archdiocese for past due amounts.
- F.** All agreements, contracts, and leases must be reviewed by legal counsel of the Parish and a representative from the service office of the Archdiocesan insurance program.
- G.** Transactions that require Canonical Approvals will not be approved until the AFC and College have convened at a regular meeting. It is necessary to submit these Proxy requests well in advance of the required approval to ensure proper consultation and discussion by these bodies. It may take up to 120 days to obtain approval for such transactions. The Parish should plan accordingly.

H. For all Canonical Approvals, the following process is required:

1. The Parish must first contact the Archdiocesan Chief Financial Officer (CFO) prior to entering into any agreements or making any decisions that are binding on the Parish. The Parish must provide the CFO with the following information:
 - a) An overview of the action the Parish is considering and the rationale for the action;
 - b) Verification that the Pastor has consulted with the Trustees, the Parish Pastoral Council, and the Parish Finance Council;
 - c) Any other requirements as set forth in other Archdiocesan policies, including Policy N. 206 Sale, Purchase, and Lease of Parish Property.
2. Parish submits a Proxy request letter to the CFO.

I. No transactions requiring either Canonical Approvals or approval of the entire Parish Corporate Board may be commenced until all necessary approvals have been received by the Parish.

J. After receiving a Proxy from the Archbishop and the Vicar General, the Pastor shall conduct a corporate meeting with the two lay members of the corporate board of directors (Treasurer and Secretary) in attendance and cast the votes of the Archbishop and Vicar General pursuant to the terms of said Proxy.

K. All Proxies received from the Archbishop and Vicar General shall be valid for one year following the date of issue, provided that there have been no material changes in any of the relevant circumstances relating to the request for the Proxy between the time the Proxy was issued and the contemplated corporate action taken.

Parish Name on letterhead

MONTH DATE, 20XX

Mr. Thomas Mertens
Chief Financial Officer
Archdiocese of St. Paul and Minneapolis
777 Forest Street
Saint Paul, MN 55106

Dear Mr. Mertens:

We are requesting a proxy from Archbishop Bernard A. Hebda and Very Reverend Charles V. Lachowitz for the following resolution:

PARISH NAME is authorized to INSERT RESOLUTION.

The PARISH NAME Finance Council approved the substance of this resolution at its MONTH DATE, 20XX meeting.

The PARISH NAME Pastoral Council has been consulted and offered it advice regarding the substance of the proxy request at its MONTH DATE, 20xx meeting.

PROVIDE SUMMARY OF RATIONALE. INCLUDE ADDITIONAL SUPPORTING DOCUMENTATION IF APPLICABLE OR HELPFUL. PROVIDE ALL FINANCIAL INFORMATION RELATED TO FINANCING THE PROPOSED PROJECT.

We look forward to your timely response to this request. Please contact us if you have questions. Thank you!

Sincerely,

Rev. NAME
Pastor

Trustee – Treasurer

Trustee – Secretary

MEETING OF THE BOARD OF DIRECTORS

THE CHURCH OF _____
MONTH DATE, 20XX

On the above listed date the Board of Directors of the Corporation of the Church of _____ adopted the following resolution:

RESOLVED, that The Church of _____ is authorized to

[THIS SHOULD BE THE FINAL LANGUAGE OF THE RESOLUTION
AS STATED IN THE PROXY DOCUMENT.]

Attached as part of minutes:

Archdiocese of St. Paul and Minneapolis Proxy No. PX000xxx, dated
MONTH DATE, 20XX.

Signed and executed by:

Rev. PASTOR, as proxy for Most Rev. Bernard A. Hebda, President

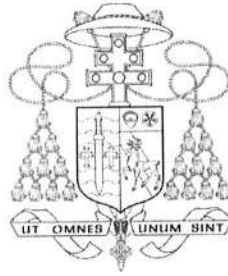
Rev. PASTOR, as proxy for Very Rev. Charles V. Lachowitz, Vicar General

Rev. PASTOR, Vice-President

TRUSTEE NAME, Treasurer

TRUSTEE NAME, Secretary

This document must be stored with the parish's permanent records.



ARCHDIOCESE OF SAINT PAUL AND MINNEAPOLIS
CLERGY BULLETIN

November 6, 2012

Volume V, Number 5, Revised

PARISH ASSESSMENT FORMULA

Reverend and dear Fathers,

In 1979, my predecessor, the Most Reverend John R. Roach, issued a policy for the individual assessment of parishes. Since that time, periodic adjustments have been made to the formula. However, one of the recommendations of the Strategic Plan was that the assessment formula be revisited, and so a sub-committee was established under the direction of the Archdiocesan Finance Council.

The subcommittee made its recommendation regarding a new proposal in 2011. This recommendation was then approved by the Archdiocesan Finance Council, discussed with parish pastors and trustees, and then brought to the Presbyteral Council for its discussion and approval, as is required by canon law. The Council granted its approval of the new formula on September 11, 2012. Therefore, the required process having been followed, I hereby establish the following parish assessment formula as particular law for the Archdiocese of Saint Paul and Minneapolis. The revenue from the revised assessment formula will be collected beginning the 2015-2016 fiscal year, based on actual parish collections beginning the fiscal year of 2013-2014.

Given at Saint Paul, Minnesota, this 6th day of November, in the year of Our Lord 2012. All things to the contrary notwithstanding¹.

The Most Reverend John C. Nienstedt
Archbishop of Saint Paul and Minneapolis

Jennifer Haselberger
Chancellor for Canonical Affairs

The following assessment formula will be applied to all parishes of the Archdiocese of Saint Paul and Minneapolis, and to other communities of the faithful at the discretion of the Archbishop, in accord with the provisions of canon 1263 of the *Code of Canon Law*.

Parishes with schools or school sponsorship agreements:

- Annual plate and envelope collections will be assessed at 8% for parishes that operate a parochial school consisting of grades K-6 or above, as well as parishes that have a sponsorship agreement with a consolidated school and which contributed at least 15% of the parish's annual plate and envelope collections to the school in the previous year.
- These same parishes will also be assessed at a rate of 8% on other income, including but not limited to any rental income derived from charter schools.
- Income passed to others is excluded from this assessment, as are rebates received from the Catholic Services Appeal as well as any rebates from Archdiocesan capital campaigns, when applicable.

Parishes and other communities of the faithful without schools or school sponsorship agreements:



- Annual plate and envelope collections will be assessed at 9% for parishes and other communities of the faithful that do not operate a parochial school consisting of grades K-6 or above and did not contribute at least 15% of the annual plate and envelope collection to a consolidated school.
- The same parishes will also be assessed at a rate of 9% on other income, including but not limited to any rental income derived from charter schools.
- Income passed to others is excluded from this assessment, as are rebates received from the Catholic Services Appeal as well as any rebates from Archdiocesan capital campaigns, when applicable.

All parishes and other communities of the faithful will be assessed at a rate of 2% on monies raised for building projects and debt reduction, provided that the money was raised specifically for that purpose and its collection directly benefits the parish or the community.

It is the exclusive prerogative of the Archbishop of Saint Paul and Minneapolis to entertain or grant requests from parishes for exemptions and adjustments to this policy.

The promulgation of this policy does not limit or restrict the Archbishop of Saint Paul and Minneapolis from imposing the extraordinary tax mentioned in canon 1263 should circumstances require it.

ⁱ As there may be some significant changes in parish assessments as a result of this transition, a three-year average will be used in years 2015-2016 (averaging two previous assessment amounts with the new assessment amount), 2016-2017 (averaging one previous assessment amount with two new assessment amounts), and 2017-2018 (average of the previous three years' assessment amounts).

 <p>ARCHDIOCESE OF SAINT PAUL & MINNEAPOLIS</p> <p><i>United in Faith, Hope and Love</i></p>	Issued Date:	Last Reviewed Date:	Number:
		3/7/2018	404
	Subject: Priest Compensation Policy		
	Reference: Compensation Schedule for Priests	Distribution: Emailed or mailed to all priests, assigned Parishes and institutions; posted on website.	
Archbishop Signature: + 			

I. Purpose

To establish income, benefits, and compensation for priests serving in the Archdiocese for the Fiscal Year.

II. Definitions

“Archbishop” means the sitting Archbishop of St. Paul and Minneapolis (or the appointed Apostolic Administrator).

“Archdiocese” means that certain corporate entity formed, maintained and existing under Minnesota Section 315.16 with the Minnesota Business Name: “The Archdiocese of St. Paul and Minneapolis”.

“Fiscal Year” means the 12-month period beginning July 1 and ending June 30.

“Parish” means a parish within the Archdiocese Territory that is Archdiocese-recognized as Catholic.


“Board of Directors of the Parish Corporation” means the Archbishop, the Vicar General, the pastor of the parish and two lay members of the parish appointed by the Archbishop, the Vicar General and the pastor or a majority of them.

“Vicar General” means the priest or auxiliary bishop appointed by the Archbishop as Vicar General and Moderator of the Curia.

III. Policy

All priests in ministry in the Archdiocese must be compensated according to the current Compensation Schedule for Priests that is approved by the Archbishop. Any deviation from the Compensation Schedule for Priests assigned to a Parish must be approved in writing by all members of the Board of Directors of the Parish Corporation. For priests assigned to an entity other than a Parish, such deviation requires a written request and approval from the Archbishop.

The Compensation Schedule for Priests is updated and published annually.

 <p>ARCHDIOCESE OF SAINT PAUL & MINNEAPOLIS</p> <p><i>United in Faith, Hope and Love</i></p>	Issued Date:	Last Reviewed Date: October 11, 2019	Number: 405
	Subject: Annual Representation Letter		
	Scope: All Parishes		
	Reference: Parish Finance Councils Policy, Audit, Review, and Agreed Upon Procedure Policy		Distribution: Posted on Website
Archbishop Signature: 			

I. Purpose

To define the requirements for Parishes as it relates to the Annual Representation Letter.

II. Definitions

“Agreed Upon Procedure (AUP)” means a review of administrative and financial operational controls as outlined by the Archdiocese of St. Paul and Minneapolis.

“Annual Representation Letter” means a written letter signed by the Pastor, Parish Finance Council members, and Trustees confirming that the Parish Finance Council has been informed and consulted regarding specific matters of finance throughout the most currently completed and current fiscal years.

“Archdiocese” means that certain corporate entity formed, maintained and existing under Minnesota Section 315.16 with Minnesota Business Name: “The Archdiocese of St. Paul and Minneapolis”.

“Audit” means an objective examination of an entity's accounting records, as well as the physical inspection of its assets. If performed by a certified public accountant (CPA), the CPA can express an opinion on the fairness of the entity's financial statements. This opinion is then issued along with the financial statements to the investment, banking or other financial community IF REQUIRED.

“Parish” means a parish within the Archdiocese Territory that is Archdiocese-recognized as Catholic.

“Parish Finance Council” means the canonical consultative body established in a Parish in accordance with canon 537 of the 1983 Code of Canon Law and the policy of the Archdiocese, which provides consultation to the pastor from a cross-section of parishioners to share their thoughts and insights in service to the mission of a specific Parish.

“Pastor” means a Parish pastor or a parochial administrator, as the case may be.

“Review” means a financial statement review and is a service under which the accountant obtains limited assurance that there are no material modifications that need to be made to an entity's financial statements for them to be in conformity with the applicable financial reporting framework (such as GAAP). A review does not require the accountant to obtain an understanding of internal control, or to assess fraud risk, or other types of audit procedures. Consequently, a review does not provide the accountant with assurance

that they have become aware of all the significant matters that would normally have been discovered and disclosed in an audit.

“Trustees” means the two lay members of the parish appointed to serve as members and officers of the Parish corporation by the Archbishop, the Vicar General and the pastor or a majority of them.

III. Policy

Each Parish is required to submit an Annual Representation Letter to the Archbishop within 120 days after the end of the fiscal year in the general format of the attached template.

A. The Annual Representation Letter must include:

- 1) A statement that the financial statements (statement of activities, statement of financial position, and cash flow statement) of the Parish for the most recently completed fiscal year were made available to parishioners, the specific date it was made available, and the manner in which it was made available.
- 2) A statement that the annual budget of the current fiscal year was made available to parishioners, the specific date it was made available, and the manner in which it was made available.
- 3) A statement that the Parish Finance Council regularly reviewed and discussed the budget and periodic financial statements.
- 4) A listing of the dates on which the Parish Finance Council has met during the preceding fiscal year and since the end of the fiscal year.
- 5) A statement that a 3-year cash flow projection was presented to the Parish Finance Council during the most recently completed fiscal year.
- 6) The names and professional titles of the members of the Parish Finance Council.

- B. If during the most recently completed fiscal year the Parish had an AUP, Audit, or Review completed, the Annual Representation Letter must include a statement that the report was presented, reviewed, and discussed by the Parish Finance Council at one of its meetings. Attendance of the Pastor, Trustees, and Parish business administrator (or equivalent position) at such meeting is required and the date of such meeting must be disclosed in the Annual Representation Letter.

ANNUAL REPRESENTATION LETTER
[Template – print on parish letterhead]

[DATE]

Most Reverend Bernard A. Hebda
Archbishop of Saint Paul and Minneapolis
777 Forest Street
Saint Paul, MN 55106-3857

Dear Archbishop Hebda:

Enclosed please find the financial statements presented to the parishioners of [PARISH LEGAL NAME] on [DATE]. Please accept this letter and the attachments as the annual representation concerning the financial management of [PARISH LEGAL NAME] (Parish) for the fiscal year ending June 30, [YEAR].

With this letter, we confirm the following:

1. Financial statements of the Parish (including but not limited to a statement of financial position, statement of activities, and statement of cash flows) were made available to parishioners as follows:

Date/Year of Financial Statement	Format Presented In	Date/Year Issued to Parishioners

2. The annual budget of the current fiscal year was available to parishioners on [DATE] in the format of [insert how information was available].
3. The Parish Finance Council regularly reviewed and discussed the budget and periodic financial statements.
4. Meetings of the Parish Finance Council for the fiscal year were held on the following dates:
 - a. [DATE]
 - b. [DATE]
 - c. [DATE]
 - d. [DATE]
5. A 3-year cash flow projection was presented to the Parish Finance Council on [DATE] during the most recently completed fiscal year.
6. That if during the most recently completed fiscal year, the Parish completed an Agreed Upon Procedures (AUP), Audit, or Review, the report was presented, reviewed, and

discussed by the Parish Finance Council at a Finance Council at its meeting on [DATE], and the required attendees were present: Pastor, Trustees, and Parish business administrator (or equivalent position).

The above is hereby attested to by the Pastor of the Parish and the Chair of the Parish Finance Council.

Members of the Parish Finance Council:

Print Name of Member

Occupation

Sincerely in Christ,



Rev. [PASTOR/PAROCHIAL ADMINISTRATOR NAME], Pastor/Parochial Administrator

(Pastor Signature)

[NAME OF THE CHAIR OF THE PARISH FINANCE COUNCIL]

_____(Chair of the Parish Finance Council Signature)

[PARISH LEGAL NAME]

 <p>ARCHDIOCESE OF SAINT PAUL & MINNEAPOLIS</p> <p><i>United in Faith, Hope and Love</i></p>	Issued Date:	Last Reviewed Date: October 23, 2019	Number: 406
	Subject: Audit, Review, and Agreed Upon Procedure Policy		
	Scope: All Parishes in the Archdiocese		
	Reference:	Distribution: Posted on Website	
Archbishop Signature: 			

I. Purpose

To provide the minimum requirements for Agreed Upon Procedures (AUP) at each Parish for those audit firms whom must complete the work and guidelines as it relates to Audits, Reviews, and AUPs within the Archdiocese, which provides the Pastor, Trustees and Parish Finance Council some assurances that the finances of the Parish are being handled appropriately.

II. Definitions

“Agreed Upon Procedures (AUP)” means a review of administrative, financial, accounting, and operational controls as outlined by the Archdiocese of Saint Paul and Minneapolis.

“Archdiocese” means that certain corporate entity formed, maintained and existing under Minnesota Section 315.16 with Minnesota Business Name: “The Archdiocese of St. Paul and Minneapolis”.

“Audit” means an objective examination of an entity's accounting records, as well as the physical inspection of its assets. If performed by a certified public accountant (CPA), the CPA can express an opinion on the fairness of the entity's financial statements. This opinion is then issued along with the financial statements to the investment, banking or other financial community IF REQUIRED.

“Parish” means a parish within the Archdiocese Territory that is Archdiocese-recognized as Catholic.

“Parish Finance Council” means the canonical consultative body established in a Parish in accordance with canon 537 of the 1983 Code of Canon Law and the policy of the Archdiocese, which provides consultation to the pastor from a cross-section of parishioners to share their thoughts and insights in service to the mission of a specific Parish.

“Pastor” means a Parish pastor or a parochial administrator, as the case may be.


“Review” means a financial statement review and is a service under which the accountant obtains limited assurance that there are no material modifications that need to be made to an entity's financial statements for them to be in conformity with the applicable financial reporting framework (such as GAAP). A review does not require the accountant to obtain an understanding of internal control, or to assess fraud risk, or other types of audit procedures. Consequently, a review does not provide the accountant with assurance that they have become aware of all the significant matters that would normally have been discovered and

disclosed in an audit.

“Trustees” means the two lay members of the Parish appointed to serve as members and officers of the Parish corporation by the Archbishop, the Vicar General and the pastor or a majority of them.

III. Policy

1. Every Parish must have an AUP performed a minimum of once every three years. This requirement shall become effective for Parishes not later than June 30, 2022. Prior to the three-year being adopted by Parishes, the Parish must remain in compliance with the previous five-year requirement for an AUP.
2. Whereas a change in Pastor occurs, the new Pastor has the right to require an Audit, Review, or AUP for the period prior to the change in Pastor, even if three years have not passed since the last AUP.
3. If the new Pastor chooses to waive his right to an Audit, Review or AUP, the Parish must receive an exemption from the Chief Financial Officer of the Archdiocese in writing.
4. Once published, the Parish must forward a copy of the completed Audit, Review, or AUP and management letter to the Chief Financial Officer of the Archdiocese.
5. All Audit, Review, and AUP reports must be distributed, reviewed and discussed at a Parish Finance Council meeting preferably by the firm that completed the report at a meeting attended by the Pastor, Trustees and Parish Business Administrator (or equivalent position). Recommended changes to the internal controls must be shared at that meeting.
6. An independent Audit or Review may still be required by a Parish’s financial institution, granting agency, or other. In addition, the Pastor, at his discretion, may require an Audit, Review, or AUP to be completed at any time.
7. The firms on the attached schedule are approved to complete an AUP for Parishes. The schedule of approved firms may be modified by the Chief Financial Officer of the Archdiocese.
8. If the Parish has an Audit or Review performed, in addition to the AUP, the Parish may select a firm other than the three listed on the attached schedule. However, the Parish should contact several firms that are in its geographical area. It is important to be aware of potential conflicts of interest that may occur, such as CPAs who attend the Parish or who are members of a committee within the Parish. It is recommended to ask for bids from and interview two or three firms, with the understanding that they are independent and have experience with fund accounting. Parish staff and members of the Parish Finance Council should interview the firms. There are three approved CPA firms supporting the AUP program and are listed on the attached schedule. If the Parish chooses a firm other than one of the approved firms to perform an Audit or Review, the Parish will be required to have one of the three approved firms perform the AUP.

 <p>ARCHDIOCESE OF SAINT PAUL & MINNEAPOLIS</p> <p><i>United in Faith, Hope and Love</i></p>	Archdiocese of Saint Paul and Minneapolis Schedule	
	Schedule Name: Attachment to Audit, Review, and Agreed Upon Procedure Policy - AUP Fee and Firms	
	Policy Reference: Audit, Review, and Agreed Upon Procedure Policy	Policy Number: 406
	Issued Date:	Last Reviewed Date: April 7, 2021

- 1) The fee for the basic AUP is \$4,500 plus any direct out of pocket expenses or additional services.
- 2) The following firms are approved to complete AUPs for Parishes:

Boulay PLLP


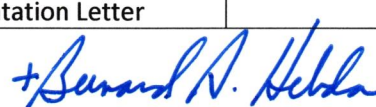
Attn: Jadin C. Bragg, CPA
7500 Flying Cloud Drive, Suite 800
Minneapolis, MN 55344
(952) 841-3012
jbragg@boulaygroup.com

Boyum & Barenscheer PLLP

Attn: Matthew J. Bistodeau, CPA
3050 Metro Drive, Suite 200
Minneapolis, MN 55425-1547
(952) 858-5598
mbistodeau@myboyum.com

CliftonLarsonAllen LLP

Attn: Alex T. Hengel, CPA
220 South 6th Street, Suite 300
Minneapolis, MN 55402-1436
(763) 225-6157
alex.hengel@claconnect.com

 <p>ARCHDIOCESE OF SAINT PAUL & MINNEAPOLIS</p> <p><i>United in Faith, Hope and Love</i></p>	Issued Date: March 17, 2020	Last Reviewed Date: March 17, 2020	Number: 407
	Subject: Parish Financial Requirements Scope: All Parishes in Archdiocese		
	Reference: #216 - Required Approvals for Parish Corporate Actions (Proxies) #405 – Annual Representation Letter		Distribution: Posted on Website
	Archbishop Signature: 		

I. Purpose

To set forth and explain financial requirements that apply to all Parishes within the Archdiocese Territory.

II. Definitions

“Accrual Method of Accounting” means an accounting method that recognizes expenses and revenues and other accounting transactions in the period when the benefit or obligation is incurred regardless of when cash is exchanged.

“Annual Parish Financial Report” means that report required to be submitted annually to the Archdiocese within 120 days after the close of the fiscal year that contains the Parish assessment calculation and the Parish financials, which must include a balance sheet, statement of activities with a clear accounting of all income, financial assets, liabilities, revenues and expenditures of the Parish.

“Annual Representation Letter” means that letter required to be submitted annually to the Archdiocese within 120 days after the close of the fiscal year that discloses communication of the Parish financial statements and budget to the parishioners and the meetings of the Parish Finance Council.

“Archbishop” means the sitting Archbishop of St. Paul and Minneapolis (or the appointed Apostolic Administrator).

“Archdiocese” means that certain corporate entity formed, maintained and existing under Minnesota Section 315.16 with Minnesota Business Name: “The Archdiocese of St. Paul and Minneapolis”.

“Archdiocese Territory” means the twelve (12) counties of the greater Twin Cities metropolitan area: Ramsey, Hennepin, Washington, Dakota, Anoka, Carver, Wright, Scott, Chisago, LeSueur, Rice, and Goodhue; and those persons outside the geographical territory over whom the Archdiocese has the ability to direct or control.

“Generally Accepted Accounting Principles” (GAAP) means a collection of commonly followed accounting principles, standards and procedures for financial transactions and reporting. GAAP are a combination of authoritative standards set by the Financial Accounting Standards Board (FASB).

“Parish” means a parish within the Archdiocese Territory that is Archdiocese-recognized as Catholic.

“Parish Catholic School” means a Catholic school that functions as a ministry of a single Parish. A Parish Catholic School is funded by its sponsoring Parish, which assumes all financial liabilities. The Pastor of the Parish Catholic School exercises pastoral governance.

“Parish Corporate Board” (Board) means the Archbishop, the Vicar General, the Pastor, and the two appointed lay Trustees of the Parish corporation.

“Parish Finance Council” means the canonical consultative body established in a Parish in accordance with canon 537 of the 1983 Code of Canon Law and the policy of the Archdiocese, which provides consultation to the Pastor from a cross-section of parishioners to share their thoughts and insights in service to the mission of a specific Parish.

“Parish Finance Manual” means the reference guide that provides instructions to Parishes relating to financial procedures, internal controls, transactions and reporting.

“Parish or Regional School” means a Catholic school to which the Archbishop has assigned oversight to a Pastor, Parochial Administrator, or Canonical Administrator

“Pastor” means a Parish pastor or a parochial administrator, as the case may be.

“Regional School” means a Catholic school to which the Archbishop has assigned oversight to a Canonical Administrator.

“Trustees” means the two lay members of the parish appointed to serve as members and officers of the parish corporation by the Archbishop, the Vicar General and the pastor or a majority of them.

“Vicar General” means the priest or auxiliary bishop appointed by the Archbishop as Vicar General and moderator of the Curia.

III. Policy

A. UNIFORM ACCOUNTING SYSTEM

To facilitate uniform accounting practices in the Parishes of the Archdiocese, a standardized chart of accounts (COA) provides a framework for an accounting system for the Parish that align with the Annual Parish Financial Report (APFR). The COA allows for certain adaptations to fit the local Parish situation.

The Archdiocese has adopted the ParishSOFT accounting system for standardization of accounting and is a requirement for all Parishes. Utilization of an alternative accounting software must be approved by the Vicar General and the CFO of the Archdiocese.

For reporting consistency and sound analysis of financial information, the Archdiocese has adopted the Accrual Method of Accounting and GAAP. For more detail regarding the operational accounting processes and procedures refer to the on-line Parish Finance Manual found at www.archspm.org.

B. FINANCIAL REPORTS TO ARCHDIOCESE

The Parish must complete the APFR and the Annual Representation Letter and submit them annually to the Archdiocese within 120 days of the close of the fiscal year (see policy n. 405). The data submitted will be utilized to satisfy the financial reporting requirement for the Archdiocesan Schools Report for Catholic Schools.

The APFR is reviewed by the Archdiocese and the assessment amount for the following fiscal year is disclosed to each Parish by the CFO of the Archdiocese through a commitment letter with a supporting assessment schedule within 150 days of the due date of the APFR. Parish appeals of the assessment amount are due no later than 60 days from issuance of the commitment letter to the CFO of the Archdiocese.

C. ANNUAL BUDGET REQUIREMENTS

1. Parish must prepare and approve, on an annual basis, a balanced cash budget with adjustments made for depreciation, capital expenditures, principal payments on debt, and other non-cash transactions. The budget must be prepared using reasonable assumptions of income and expense.
2. Budgets must be approved prior to the beginning of the fiscal year.
3. The annual budget should include adequate reserves for future capital expenditures and deferred maintenance.
4. The final annual budget must be included in the Parish financial reporting.
5. A statement of compliance with items 1-3 above must be included in the Annual Representation Letter (see policy n. 405).

D. INVESTMENT POLICY

1. The Pastor, after consulting with the Trustees and the Parish Finance Council or a subcommittee thereof, is to invest Parish or School funds appropriately. In the case of a Regional School, after consultation by its Corporate Board and its appropriate committee, is to invest Regional School funds appropriately.
2. Parish funds may be invested in:
 - a) Accounts at banks, savings and loan associations (which have either a state or federal charter). Consideration should be given to maximizing FDIC (or similar insurance).
 - b) Any obligation of the United States Government or any of its agencies.

- c) Common or preferred stock, debentures, money market funds, mutual funds, bonds or notes of any corporation providing security if listed on a recognized national or regional exchange, or has a ready market available by a national or regional broker or dealer. Debentures, bonds and notes must have a rating of not less than "A" by the national rating services.
 - d) Agency and endowment accounts at the Catholic Community Foundation of Minnesota or other similar foundations.
- 3. All other investments not included in n. D (2) above must receive written permission from all members of the Parish Corporate Board.
 - 4. All investments must be made in the name of the Parish.

E. BANK ACCOUNTS

- 1. Persons authorized to sign checks drawn on any Parish account must be approved by the Pastor and both Trustees.
- 2. All Parish bank accounts must be opened in the name of the Parish entity and federal identification number.
- 3. The number of authorized signors should be limited. The Parish should record the resolution with the names of those authorized to disburse funds along with the name of the bank where the Parish funds are deposited.
- 4. Signatory authorization must recognize sound segregation of duties and other common internal measures, including prohibiting signatures by those processing the payment. Checks in excess of a certain dollar amount (e.g. \$5,000) should require review by an individual other than the check signor and payment processor. Checks must be supported by an invoice(s) signed by an appropriate authorized employee. Signatures by a manual stamp are prohibited while software generated signatures are acceptable.
- 5. Pastors must be a signatory on all bank accounts including those for any affiliate group that operates as a ministry of the Parish. These groups generally rely on the Parish for their tax-exempt status. Funds received by these groups must conduct their business through the Parish operating accounts and be reported to the Parish Finance Council and included in the required financial reports of the Parish. Examples of affiliate groups, include, but are not limited to, ladies auxiliary, men's group, home and school, athletics, and fundraising.
- 6. A reasonable amount of cash should be retained in the Parish checking and petty cash accounts to conduct daily operations and pay bills timely. Excess cash should be held in an interest bearing account or invested in accordance with the investment policy detailed above.

F. VAULT AND SAFE

Each Parish must have a fireproof vault for the safekeeping of its official, financial, corporate, and sacramental records, along with other Parish valuables with dual secure access. A drop safe must be used for the safekeeping of cash and checks.

G. FUNDS RAISED BY PARISHES AND AFFILIATE GROUPS

1. Funds collected by affiliate groups that are ministries of the Parish are the property of the Parish and the fundraising activities require Pastor approval.
2. All fundraising appeals are to be truthful and forthright, theologically sound, and should strive to motivate the faithful. This requires that:
 - a) Fundraising efforts are to be for defined needs.
 - b) Funds collected are to be used for their intended purposes.
 - c) Fundraising costs should be reasonable and proportionate to the amount being raised.
 - d) Donors be informed regarding the use of donated funds and assured that any restrictions on the use of the funds by the donor will be honored.
 - e) Fundraising personnel (in-house or outside professionals) provide regular reports on the extent to which promises expressed or implied in the solicitation of funds have been fulfilled.
 - i. Fundraising reports are to be prepared in scope and design to meet the particular concerns of those to whom the reports are due, including: the governing body and membership of the fundraising organization, the competent authorities who approved and monitor the fundraising effort, the donors to the organization, and the beneficiaries of the funds raised.
 - ii. Annual fundraising reports are to provide both financial information and a review of the apostolic work for which the funds were raised. They are to set forth, at a minimum, the amount of money collected, the cost of conducting the fundraising effort, and the amount and use of the funds disbursed.
 - iii. Fundraising reports must be made available to benefactors on a regular basis or upon reasonable request.
 - iv. All fundraising reports must include an annual financial statement prepared in accordance with generally accepted accounting principles.
 - f) All funds received by a fundraising office should be turned over promptly to the Parish office for proper accounting. The Parish must have proper control over monies received from fundraising activities.
 - g) Special care is to be taken to ensure that fundraising personnel maintain ethical business practices and ethical relationships with donors and suppliers of goods and services.

- h) Contracts between a Parish and commercial suppliers and consultants are to ensure that control over materials, designs, money and general operations remain with the Parish.
- i) Agreements may not permit payments to a commercial firm or to a professional fundraiser on a percentage basis.

H. NATIONAL AND DIOCESAN COLLECTIONS

All proceeds from National and Archdiocesan collections must be forwarded to the appropriate location, Center for Mission or Archdiocese within 60 days from the date of the collection. Detailed information and a collection calendar for National and Diocesan Collections can be found at <https://www.archspm.org/development>. This site lists the collections being held and where to remit the collections received. The United States Conference for Catholic Bishops also posts a schedule of National Collections annually (<https://www.usccb.org/committees/national-collections>). Funds collected must not be used for general parish operating expenses at any time.

I. SALES TAX AND USE TAX

1. Parishes are required to comply with Minnesota Sales and Use Tax, and, if applicable, qualify for sales tax exemption. To qualify for such exemption, the Parish must file a Form ST16, Application for Nonprofit Exempt Status – Sales Tax, and receive qualifying notice from the State of Minnesota. To claim an exemption, provide the seller with a completed Form ST3, Certificate of Exemption. The Minnesota Sales and Use Tax is charged to purchasers of most tangible objects and some services. The seller must collect the tax and remit it to the State Department of Revenue. A Parish is exempt from paying this tax on most articles or taxable services which it purchases provided the use of such items is for the religious, educational, or charitable functions of the Parish. Notable exceptions to the exemption are purchases of motor vehicles, trash hauling, prepared foods and lodging.
2. In turn, while goods and services which a Parish sells at bazaars, festivals, picnics, rummage sales and similar events are not taxable, should the Parish engage in the selling of goods and services beyond these isolated and occasional instances (e.g., a weekly or monthly bingo game), it may incur the obligation to collect and remit sales taxes to the state. If such endeavors are contemplated, they must first be submitted to the Archdiocesan Office of Finance and Administration for approval.

J. EMPLOYERS IDENTIFICATION NUMBERS

1. As employers, Parishes are required to obtain Employer Identification Numbers from both the federal and state governments. These numbers are necessary for proper identification of the Parish on certain forms required to be sent to the Internal Revenue Service, Social Security Administration and the Minnesota Department of Revenue relating to the withholding of income taxes, social security taxes and, where applicable, unemployment compensation payments and sales tax payments.

2. Direct inquiries regarding Federal Identification Numbers to the Internal Revenue Office, (phone: 800-829-4933); direct inquiries regarding a State Identification Number to the State of Minnesota, Department of Revenue (phone: 651-282-5225 or 800-657-3605).

K. PARISH ACCEPTANCE OF GIFTS AND DONATIONS

1. All contributions, gifts, and donations to a Parish must comply with IRS regulations and must be properly acknowledged in writing. Receipts that comply with IRS regulations must be issued.
 - a) Restricted Gifts: Acceptance of a restricted gift imposes an obligation on the Parish to comply with the terms established by the donor. Therefore, it is necessary that the nature and extent of this obligation be clearly understood. If a gift is deemed unacceptable because of the restrictions the donor has placed on its use, the donor must be informed promptly and provided with the opportunity to either withdraw the gift or to remove or modify the identified restriction(s).
 - b) Unacceptable Gifts: Gifts to a Parish, whether restricted or not, must be declined or returned when the gift:
 - i. Is inappropriate or not conducive to the best interest of the mission or ministry of the Parish;
 - ii. Is known or suspected to be from an illegal or questionable source;
 - iii. Would obligate the Parish to undertake responsibilities, financial or otherwise, which it may not be capable of meeting for the period required by the terms of the gift;
 - iv. Creates excessive administrative, recording, tracking or reporting procedures for the Parish;
 - v. Creates an improper or unreasonable conflict of interest;
 - vi. Contains a long-term or perpetual obligation that is or may become onerous to the Parish;
 - vii. Contains a condition attached to a gift that does not provide a clear and acceptable mechanism for the Parish to modify the restriction;
 - viii. Is otherwise unduly harmful to the Parish.
2. When accepting a gift, a Parish must take into account any associated potential or real liability.
3. Donor restricted gifts must be recorded in the Parish financial records according to FASB ASU 2016-14 processes and GAAP reporting.

L. INSURANCE

All Parish properties must be insured under the general insurance program of the Archdiocese. Reports of damage or loss should be made promptly (within 24 hours) to the local service office of the general insurance program of the Archdiocese.

M. REAL ESTATE TAX EXEMPTION AND APPLICATION FOR PROPERTY TAX EXEMPTION

1. Pursuant to the Minnesota Constitution and supporting statutes, churches, church property, schools and institutions of purely public charity are exempt from property taxes. There is no

exemption from city or county assessments for local improvements except for cemeteries. In order to preserve tax-exempt status for all Parish property, the Parish must ensure that the property is used solely for religious, educational, or charitable purposes and, if required by Minnesota law, file an Application for Property Tax Exemption. This application must be filed every three years, on or before February 1, with the County Assessor of the county in which the property is located. The Application for Property Tax Exemption is available through the County Assessor's Office. In submitting the application, the Parish must file as a church, and not as an institution of purely public charity.

2. The Application for Property Tax Exemption is not required to preserve the exemption for the church building or school. However, for rectories, convents, cemeteries, or property other than the church or school, such filing is mandatory in the year such use is first made of this property and on a three-year cycle as indicated above.
3. Since frequently all or most of these Parish facilities are intermingled on a single tract, all Parish properties should be reported on the application to simplify the reporting and avoid omissions.
4. Property not used for religious, educational, or charitable purposes by the Parish or a tenant is not exempt from property taxes and should not be included in the filing.
5. The Chancellor for Civil Affairs is available to answer questions about the Application for Property Tax Exemption and real estate tax exemption.


N. SERVICE CONTRACTS

1. A service contract is an agreement or contract between the Parish and another corporation, individual, or other entity (contractor) wherein the contractor agrees to perform certain prescribed services, within a prescribed time period, for a specific price. Examples of the kinds of services which might be the subject of such a contract or agreement are the maintenance or repair of buildings, grounds, equipment or machinery, fund raising and investment services, and legal, accounting, engineering, or appraisal services. See Policy on Required Approvals for Corporate Actions (Policy n. 216).
2. Service contracts should be reviewed by the local service office of the general insurance program of the Archdiocese for insurance compliance and limitation of liability. Significant service contracts should be reviewed by a competent attorney.



Tab 7

Communications

- Resources for Parish/Catholic School Staff and Leadership
 - Parish and Catholic School Event Promotion
 - Media Consultation and Training
 - Archdiocesan Web Properties
 - Archdiocesan Social Media
 - Office/Organization Descriptions
- 

Communication Resources for Administrators and Employees

Resources for Parish / Catholic School Staff and Leadership

archCONNECT

The archdiocesan extranet, archCONNECT, contains documents, links, calendars and other resources within six categories: Parish Administration, Schools, Protection of Children & Youth, Liturgy, Parish Life & Ministry, and Catechesis & Evangelization. The following sections of resources may be found within each category:

- What's New – Brief news items related to: events / announcements, recently posted resources and / or content of high importance.
- Documents – Organized into folders based on topic or chancery office; contains documents, spreadsheets, presentations and other materials.
- Calendar – Contains basic information (time, date, location, brief description) for events within the archdiocese.
- Important Links – Links to websites, web forms or other online resources.
- Contact Us – FAQs and contact email(s) for content-related questions or suggestions.
- Spotlight Documents – Quick links to resources of interest.

To sign up for an archCONNECT account, visit <https://archconnect.archspm.org> and click on Request an Account. For account-related questions, contact archconnect@archspm.org.

Archdiocesan Update

The Office of Communications informs clergy, parish and school employees, and lay leaders about important news, resources, events, policies and other relevant and timely information related to our local Church. The primary communication for these audiences is the biweekly Archdiocesan Update email newsletter, sent to more than 2,300 recipients within the Archdiocese. Sign up and submit content by emailing archdiocesanupdated@archspm.org.

Content Calendar

The Content Calendar is a resource developed to help parishes, Catholic schools and other Catholic organizations communicate with their various audiences about liturgical seasons, feasts, holidays, events and Archdiocesan initiatives, Flyers, social media graphics, audio clips, videos and other resources for the current and upcoming ministry years may be found at archspm.org/calendar2022.

Parish Leadership Update

This email communication is sent on Tuesdays and Thursdays to parish leadership (clergy and parish business administrators) and includes school leadership and Archdiocesan Catholic Center (ACC) directors. All archdiocesan offices contribute critical content into this one streamlined communication to leadership, organized by the Office of Communications. Information sent through this includes items related to operations or carrying out parish ministry, as well as leadership-focused Archdiocesan announcements. The Parish Leadership Update (PLU) is also used to send emergency/urgent messages to leadership, even if it is not a Tuesday or Thursday. If your role falls under one of the categories above and you are not receiving this communication, please email plu@archspm.org.

Planning Calendar

The calendar, based on a fiscal year (July 1 to June 30), contains large-scale Archdiocesan events, as well as important deadlines pertaining to parish and school operations. The goal of the calendar is to maximize notice of Archdiocesan deadlines/events that broadly pertain to parishes, schools and other Catholic entities, thus minimizing double-bookings. The audiences for this calendar are clergy, parish business administrators, Catholic school principals and Catholic Center staff, along with all employees/lay leaders at parishes and Catholic schools, and administrators at Catholic organizations with events included in the calendar. This year's calendar may be found at archspm.org/planningcalendar2022.

Parish and Catholic School Event Promotion

Multiple resources are available for parishes and Catholic schools that wish to promote their events to Catholics throughout the local Church. Here are some ways to “get the word out” about these events!

The Catholic Spirit Calendar of Events

If a parish, Catholic school or Catholic organization is hosting a great event and would like to share the event with other Catholics in the archdiocese*, please submit the event via The Catholic Spirit Calendar Submissions form, found at thecatholicspirit.com/calendarsubmissions. Events may be posted on The Catholic Spirit website, thecatholicspirit.com, under Local Events, and events of a unique nature and / or of broad appeal may appear in a print edition as well.

The Catholic Spirit Advertising

It's easy to advertise an event with The Catholic Spirit's biweekly print edition and on The Catholic Spirit website. To learn more about advertising in The Catholic Spirit, please contact our Advertising

Department by calling 651-291-4444 (ask to speak with an advertising representative), or visit the Advertising page on The Catholic Spirit website, thecatholicspirit.com/advertise.

Calendar of Events on the Archdiocesan Website

Another way to share an event* with other Catholics in the local Church is on the Events page on the archdiocesan website, archspm.org/events. Events featuring well-known Catholic speakers, retreats and other ministry events of broad appeal are featured, alongside Archdiocesan events. To suggest an event, please fill out the online request form, also found on the Events page.

Weekly Bulletin Email

Parish bulletin editors, administrative assistants, and communicators receive archdiocesan announcements and local/regional Catholic event information every Thursday. Visit archspm.org/events to submit your event. Content must be received by end of day the Wednesday two weeks prior to publication. Content is selected for inclusion on a space-available basis. .

**Note: All events must promote and uphold the values and teachings of the Catholic Church. Events must be connected to a parish or school within the Archdiocese of Saint Paul and Minneapolis and / or a local Catholic organization. Events must also appeal to a broad audience of Catholics, beyond an individual parish.*

Media Consultation and Training

The Office of Communications provides consultation services to assist clergy, parishes, schools and other Catholic entities in responding to news media inquiries – from initial contact through interviews. In addition, the office conducts media training and communications planning seminars. Contact Director of Communications Tom Halden at 651-291-4525 or haldent@archspm.org.

Archdiocesan Web Properties

The following web properties are operated and / or maintained by the Archdiocese of Saint Paul and Minneapolis.

- Archspm.org – Primary Archdiocesan Website
- TheCatholicSpirit.com – Website of the Official Publication of the Archdiocese
- SafeEnvironmentSPM.org – Website for the Office of Ministerial Standards and Safe Environment
- Careers.archspm.org – Careers Website for the Archdiocese

- MNCatholicDirectory.com – Directory of Parishes, Clergy, Schools and Catholic Organizations in Six Minnesota Dioceses
- TwinCitiesYA.org – Website for Young Adults in the Archdiocese
- Venezuela.archspm.org – Website for the Venezuelan Mission, Jesucristo Resucitado

Archdiocesan Social Media

Please see a listing below of social media accounts belonging to the bishops and chancery offices of the Archdiocese of Saint Paul and Minneapolis. Social media content suggestions may be sent to socialmedia@archspm.org.

Archbishop Bernard A. Hebda

- Twitter – @ArchbishopHebda

Bishop Andrew H. Cozzens

- Twitter – @BishopCozzens

Archdiocese of Saint Paul and Minneapolis

- Facebook – facebook.com/ArchdioceseSPM
- Twitter – @ArchdioceseSPM
- Instagram – @ArchdioceseSPM

The Catholic Spirit

- Facebook – facebook.com/TheCatholicSpirit
- Twitter – @CatholicSpirit
- Instagram – @TheCatholicSpirit

Office of Evangelization and Catechesis

- Facebook – facebook.com/RediscoverFaith
- Twitter – @RediscoverFaith

Office for the Mission of Catholic Education

- Facebook – facebook.com/MNCatholicEd

Office of Latino Ministry

- Facebook
 - facebook.com/MinisterioLatinoMN

- facebook.com/PastoralJuvenilArchspm
- Twitter – @JuvenilMSP

Office / Organization Descriptions

Leadership

Archbishop's Office

The Office of the Archbishop directly assists the Most Reverend Bernard A. Hebda with daily operations of the Archdiocese. This includes the many administrative duties of the Archbishop, schedule coordination, assisting in the preparation of his pastoral visits, as well as facilitating communication with Chancery personnel. 651-291-4400, archbishop@archspm.org

Auxiliary Bishop's Office

The Most Reverend Andrew H. Cozzens serves as auxiliary bishop of the Archdiocese of Saint Paul and Minneapolis. The Office of the Auxiliary Bishop directly assists Bishop Cozzens in this service. 651-291-4400, bishopcozzens@archspm.org

Office of the Moderator of the Curia / Vicar General

The Vicar General is the principal deputy of the Archbishop in the exercise of administrative authority. The Vicar General assists the Archbishop in the general care and administration of the Archdiocese. The Moderator of the Curia is appointed by the Archbishop to coordinate the ministries and services of the Archdiocese. The curia includes personnel and offices through which the Archbishop administers the affairs of the Archdiocese.

Very Reverend Charles V. Lachowitz serves as Moderator of the Curia and Vicar General. The Office of the Moderator of the Curia / Vicar General directly assists him in this service. 651-291-4400, vicargeneral@archspm.org

Archdiocesan Offices

Accounting Services

Accounting Services is an internal office serving the accounting and financial record-keeping and reporting needs of Archdiocesan offices. Accounting Services processes general ledger, accounts payable, accounts receivable, payroll and cash receipts transactions for the various programs operated by the Archdiocese. The office also provides accounting and financial record-keeping and reporting services for the General Insurance Program, the Pension Plan for Priests and the Pension Plan for Lay Employees. Stephanie Jerstad, Controller, 651-290-1640, jerstads@archspm.org

Archives and Records Management

The Office of Archives and Records Management helps employees find and store records, maintains the retention schedule, and works with Archives to help preserve and provide access to historical documents. The Records Management Department also offers expertise (along with

Archives) to parishes and Catholic schools through consultation and special projects and answers queries on records managements and archival topics. Allison Spies, Archives Program Manager, 651-291-4542; Sehri Strom, Information Governance Program Manager, 651-291-4481; records@archspm.org; archspm.org/records

Catholic Education / Schools / Religious Education

The Office for the Mission of Catholic Education supports Catholic education in both parishes and schools by promoting a Catholic approach to education so that the knowledge that our students gradually acquire of the world, life and the human person is illumined by the Catholic faith. The office provides formation, training and resources to leaders in our Catholic schools and parish religious education programs. Jason Slattery, Director, 651-291-4500, slatteryj@archspm.org; omce@archspm.org; archspm.org/schools

Chancellor for Canonical Affairs

The Chancellor for Canonical Affairs provides general canonical counsel to the Archbishop, other offices within the Archdiocese, priests, parishes and Catholic schools. Canon law touches on all aspects of the life of the Church: governance and temporal affairs, the administration of the sacraments, penal law and processes, and the relationships between the Archdiocese and parishes, institutions, clergy and laity.

Specific tasks entrusted to the Chancellor for Canonical Affairs include providing permissions and faculties to visiting or non-incardinated clergy; issuing Letters of Suitability to Archdiocesan clergy; assisting parishes in drafting or revising Pastoral or Finance Council governing documents; the redistribution of items of a sacramental or religious character; acting as the liaison to the Board of Censors; and facilitating tickets to papal events and arrangement for papal blessings. Susan Mulheron, Chancellor for Canonical Affairs, 651-291-4437, mulherons@archspm.org; chancellor@archspm.org

Chancellor for Civil Affairs

The Chancellor for Civil Affairs provides legal advice and counsel to the Archbishop, the curial staff and departments within the Archdiocesan Corporation on a variety of legal issues including real estate law, employment law, school law, civil litigation, drafting and editing Archdiocesan policies, insurance matters, constitutional law, reviewing and drafting contracts, church law and non-profit law. The Office of the Chancellors also provides training seminars on various relevant legal topics. The Chancellor also serves as a legal resource for parishes, schools and cemeteries within the Archdiocese. Specific tasks entrusted to the Chancellor for Civil Affairs include serving as a legal resource for the Office of Conciliation, reviewing parish trustee appointments, reviewing and drafting parish proxies, and overseeing all civil litigation relating to the Archdiocesan Corporation. Joseph Kueppers, Chancellor for Civil Affairs, 651-291-4405, kueppersj@archspm.org; chancellor.archspm.org.

Clergy Formation

The Institute for Ongoing Clergy Formation at The Saint Paul Seminary has been established to help priests progress in their generous response to the gift God has bestowed on them. With access to theological, educational, and pastoral resources, as well as trained faculty and staff, The Saint Paul Seminary provides the essential human, intellectual, spiritual and pastoral formation necessary to ensure priests are equipped to build up the Body of Christ in our parishes, dioceses, and throughout the world. Deacon Daniel Gannon, Director, 651-962-5334, gann9131@stthomas.edu; semssp.org/iocf/

Communications / The Catholic Spirit

The Office of Communications is responsible for ensuring effective, ongoing, two-way communications between the Archdiocese of Saint Paul and Minneapolis and the many publics it serves. The office is also charged with communicating the spiritual messages and theological teachings of the Church as articulated through the Archbishop and his Auxiliary Bishop. Tom Halden, Director, 651-291-4525, haldent@archspm.org; communications@archspm.org; archspm.org

The Publications department of the Office of Communications publishes The Catholic Spirit, the official Catholic publication of the Archdiocese of Saint Paul and Minneapolis. Maria Wiering, Editor, 651-291-4455, wieringm@archspm.org; catholicspirit@archspm.org; TheCatholicSpirit.com

Conciliation

This office assists persons and organizations that find themselves in conflict and wish to resolve that conflict in a manner that reflects Christian principles and Catholic social justice teaching. The primary focus is to bring about reconciliation and to heal damaged relationships. Matthew Kuettel, Director, 651-291-4442, kuettelm@archspm.org

Delegate for Consecrated Life

The Delegate for Consecrated Life serves as a liaison between the Archbishop and members of consecrated life in the Archdiocese of Saint Paul and Minneapolis. The delegate is also advisory and a resource for and about the various expressions of consecrated life. Sister Carolyn Puccio, CSJ, Delegate for Consecrated Life, 651-290-1635, puccioc@archspm.org

Diaconate

The Institute for Diaconate Formation (IDF) is the formation program that prepares men for ordination as permanent deacons (single or married) for the Archdiocese of Saint Paul and Minneapolis. Deacon Joseph Michalak, Director, jtmichalak@stthomas.edu; semssp.org/idf/

The Deacon Council recommends policy to the Archbishop regarding ministry / life issues affecting the deacon community and implements policies and programs at the Archbishop's discretion that will help deacons live and work more effectively in their ministry. The council also encourages an active and visible role by deacons individually and the deacon community collectively in matters that directly affect them in their call to a ministry of service. The Deacon Council fosters an ongoing spirit of community by encouraging and promoting social, spiritual and educational activities on behalf of the deacon community and enhances the awareness and image of diaconal ministry. Deacon Larry Lawinger, Director of the Diaconate, 651-238-6965, diaconate@archspm.org

Episcopal Vicar for Clergy and Parish Services

Very Reverend Michael Tix serves as the Episcopal Vicar for Clergy and Parish Services. He can be reached by phone at 651-291-4449 and via email at vicarforclergy@archspm.org.

Evangelization

The Office of Evangelization seeks to bring each person into a deeper relationship with Jesus Christ and to help equip them as a missionary disciple. By creating opportunities for each person to discover the love of Christ and their unique gifts in order to more fully participate in the mission of the Church, they then can respond to a Church that sends them forth to "Go and announce the Gospel of the Lord." This office is dedicated to assisting and serving the evangelization efforts of the parish, with a particular focus on building up the body of Christ in the family and parish while also attracting those who do not yet know the love of Jesus. Email: evangelization@archspm.org; archspm.org/evangelization

Finance and Administration

The Office of Finance and Administration is an internal office serving the needs of parish and Catholic school leadership and Archdiocesan offices. The Director of Finance and Administration/Chief Financial Officer is responsible for the overall financial management of the Archdiocese and the stewardship of the fiscal resources in support of the mission and goals of the Archdiocese.

This office oversees all financial and related functions including budgeting, accounting, investments, assessments, risk management, real estate and facilities, and contracted benefits. Thomas Mertens, Chief Financial Officer, 651-291-4500, mertenst@archspm.org; archspm.org/finance

Financial Standards and Parish Accounting

The Office of Financial Standards and Parish Accounting engages parishes and Catholic schools in standardizing their financial operations by providing financial, accounting and administrative support, offering an economic opportunity to scale back office functions and to assist in triage services when administrative emergencies arise.

Through the initiatives of the standardized software system ParishSOFT, as well as the Parish Accounting Service Center (PASC) and payroll administration, the Office of Financial Standards and Parish Accounting provides best practices, resources, training and transitional support. The services provided assist the parishes with their day-to-day financial activities and combine technology along with best practices to mitigate issues that may impede the health, revitalization and sustainability of this local Church. Mary Jo Jungwirth, Director, 651-291-4439, jungwirthm@archspm.org; standardssupport@archspm.org

Human Resources and Benefits

The Office of Human Resources and 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. Mary Ellen Moe, Director, 651-291-4426, moem@archspm.org; hr@archspm.org; careers.archspm.org

IT / Computer Services

IT / Computer Services provides long-range planning and execution for all networking, system development, data management and other information technology related services and day-to-day support for all PC, printer, phone, mobile device, training, security and networking issues, in addition to application installation and technical support. IT Helpdesk, helpdesk@archspm.org

Latino Ministry (Oficina del Ministerio Latino)

The Office of Latino Ministry provides direct, parish-based ministry to Latino Catholics. It serves as a resource for the 25 Archdiocesan parishes that offer Masses, sacrament preparation and faith formation in Spanish through all ages. It is the role of the office to walk in solidarity with the growing Spanish-speaking population in the Archdiocese, reaffirming its values and traditions and promoting leadership in their parishes and communities. The approach to this ministry is based on relationship building and collaboration known as Pastoral de Conjunto (Communion in Mission). Estela Villagrán Manancero, Director, 651-290-1639, mananceroe@archspm.org; archspm.org/ministerio-latino

Marriage, Family and Life

The mission of the Office of Marriage, Family and Life is to assist and encourage all Christians to fulfill their call to holiness. Pope John Paul II and the documents of the Second Vatican Council call to the laity to transform the world where they live. The office promotes this evangelization, helping to create a culture of life, through programs that support the vocation of marriage, the single state and outreach to youth and young adults. It seeks to support strong vocations rooted in faith and Christian freedom, lived in service to families, communities and parishes. Jean

Stolpestad, Director, 651-291-4438, stolpestadj@archspm.org; mfl@archspm.org; archspm.org/mfl

Ministerial Standards and Safe Environment

The Office of Ministerial Standards and Safe Environment oversees the Office for the Protection of Children and Youth, provides victim / survivor services, investigates allegations of abuse and misconduct, and supports the work of the Ministerial Review Board. Timothy O'Malley, Director, 651-290-1618, omalleyt@archspm.org; safeenvironment@archspm.org; SafeEnvironmentSPM.org

Parish and Clergy Services

The Office of Parish and Clergy Services (OPCS) works to understand and resource parishes and their leaders to meet the emerging needs of the Church. This work encompasses matching leaders to institutions, serving the needs of our retired clergy, working to resolve complex issues that arise in parishes, and providing consultation to parishes and personnel regarding management and operations. The office serves as a “first call for help” for pastors, staff and parishioners seeking assistance in the Archdiocese if they do not know where to start. OPCS takes a positive and proactive approach to the needs of parishes, focusing on assisting them in living out their mission of sharing the love of God. Deacon Steve Maier, Director, 651-291-4428, maiers@archspm.org; archspm.org/opcs

Printing Services

The onsite Printing Services print shop professionally produces programs, brochures, posters and other print collateral submitted by Archdiocesan offices. Bob Saunders, Printing Services Manager, 651-290-1646, printservices@archspm.org

Protection of Children and Youth

The mission of the Office for the Protection of Children and Youth (OPCY) is to work with the community to help prevent the abuse of children, youth and vulnerable adults. The office partners with parents, parish and Catholic school leaders, and others to provide safe environments through raising awareness about the societal problem of sexual abuse, offering effective personal safety education and enforcing screening requirements.

OPCY is responsible for implementing some of the requirements of the Charter for the Protection of Children and Young People, specifically Article 6 (codes of conduct), Article 12 (prevention education for adults and minors), and Article 13 (background screening), as well as all policies of this Archdiocese related to the protection of minors and vulnerable adults. Paul Iovino, Deputy Director of Ministerial Standards and Safe Environment, 651-291-4514, iovinop@archspm.org; opcy@archspm.org; SafeEnvironmentSPM.org

Stewardship and Development

The Office of Stewardship and Development serves as a resource to parishes and Catholic schools in planning and implementing stewardship and development programs using best practices. Since God has called each of us to be faithful stewards of the many gifts He has given us, stewardship is

our motivation for supporting parishes, schools and the Archdiocese. The office provides guidelines for conducting a stewardship program in the parish and works to assist parishes and schools with their strategic planning, marketing and development.

Promotion and publication for some of the special collections are coordinated and taken up in the Archdiocese through this office. Also, the Office of Stewardship and Development helps to promote awareness and provide information about the current happenings and needs of our mission parish located in San Felix, Venezuela, which the Archdiocese has partnered with since 1970. Tom Rummel, Development Associate, 651-290-1630, rummelt@archspm.org

Tribunal

The Tribunal is an ecclesiastical (Catholic Church) court that assists the Archbishop with the application of canon law, especially by processing and judging marriage nullity cases. It functions as the local court for the Archdiocese of Saint Paul and Minneapolis, and less commonly as the appeals court for the dioceses of Winona, Saint Cloud, New Ulm, Crookston, Duluth, Fargo, Sioux Falls, and Bismarck. Very Reverend Michael Johnson, JCL, Judicial Vicar, Judge, 651-291-4471, johnsonm@archspm.org; tribunal@archspm.org; archspm.org/tribunal

Vocations

The Office of Vocations recruits and assesses candidates for priesthood in this Archdiocese and acts as a resource for people discerning their vocations to priesthood or consecrated life, as well as for families and parishes supporting the culture of religious vocations. Its website, 10000vocations.org, provides information on discernment, vocation events, testimonies of seminarians and other people from this Archdiocese in formation, and links to many vocation-related sites. Reverend David Blume, Director, 651-962-6890, stpaulvocations@10000vocations.org

Worship

The Office of Worship assists the Archbishop in his role as the chief steward of the liturgical life of the local Church and serves as a resource on liturgical law and practice for pastors and parishes serving within the Archdiocese. The Office coordinates major Archdiocesan liturgical celebrations and provides catechetical and practical support for the full, conscious and active participation of God's Holy People in the Church's sacramental and liturgical life. Reverend Thomas Margevičius, Director, 651-290-1633, margeviciust@archspm.org.

Independent Catholic Organizations in the Archdiocese

Aim Higher Foundation

The Aim Higher Foundation seeks to ensure that all children can access the life-changing benefits of a Catholic education. As the region's preeminent scholarship specialist, we provide three different need-based scholarships to help children attend any of the 83 Catholic schools serving grades K-8 in the Archdiocese of Saint Paul and Minneapolis. Founded in late 2011, the Aim Higher Foundation is an independently operated 501(c)3 nonprofit governed by a Board of Directors comprised of corporate, civic, and education leaders. aimhigherfoundation.org

Archdiocesan Council of Catholic Women (ACCW)

The Archdiocesan Council of Catholic Women (ACCW) is an affiliated member of the National Council of Catholic Women (NCCW). The ACCW, founded in 1933 by Archbishop John G. Murray, is comprised of a 30+ Board of Directors, seven deaneries and over 100 affiliated parish CCW and Catholic women's groups. Through ministerial projects and training programs, the ACCW supports, empowers and educates women in spirituality, leadership and service, responding with Gospel values to needs in church and society through care for all creation. Individual and parish affiliate memberships are available. accwarchspm.org

The Catholic Cemeteries

The Catholic Cemeteries (TCC) is a religious corporation that manages five cemeteries in the Twin Cities and provides support to parish-owned cemeteries. TCC is committed to providing Christian burial for generations through its Permanent Care Fund. catholic-cemeteries.org

Catholic Community Foundation

The Catholic Community Foundation of Minnesota (CCF) is a 501(c)(3) nonprofit organization with the mission of supporting financially the spiritual, educational, and social needs of our Catholic community. Individuals and institutions partner with CCF to accomplish their philanthropic and financial goals. And, CCF ensures assets are invested and granted according to the teachings of the Church. ccf-mn.org

Catholic Finance Corporation

Catholic Finance Corporation (CFC) is a unique and vital resource totally dedicated to serving parishes, Catholic schools, dioceses, religious orders and other Catholic organizations in America. Founded in 2000, CFC offers an integrated set of financial and pastoral planning, financing, debt management, and operational management services. CFC methods are rooted in industry best practices and are designed keeping in mind both canon and civil law. CFC employs innovations that enable clients to improve their strategic and pastoral planning process, align their vision of mission and ministry with their operating and capital budgets, and in cases where financing is involved, reduce the overall costs of borrowing. catholicfinance.org

Catholic Mutual

Catholic Mutual administers self-insurance programs for (arch)dioceses and Catholic religious orders throughout the United States and Canada. Catholic Mutual is not an insurance company. Processing property and liability claims and providing risk management principles to help make parish and school activities safe are among the main services offered by the local Saint Paul Service Office. Catholic Mutual also administers the Archdiocesan PACE/PRISM Program. catholicmutual.org

Catholic Schools Center of Excellence

The Catholic Schools Center of Excellence (CSCOE) is a nonprofit organization with a simple two-part mission: to help Catholic elementary schools achieve and maintain excellence while increasing student enrollment. CSCOE's approach is to share innovative ideas, sound business practices, proven strategies and financial resources to help meet each school's specific business and academic needs. CSCOE believes that this approach will help our schools become self-sustaining for years into the future. cscoe-mn.org

Catholic Services Appeal Foundation

The Catholic Services Appeal Foundation of the Saint Paul and Minneapolis Area (CSAF) is a Minnesota nonprofit corporation that is exempt from income taxation under Internal Revenue Code section 501(c)(3). The mission of the Catholic Services Appeal Foundation is to work with each of the parishes of the Archdiocese of Saint Paul and Minneapolis to conduct an Annual Appeal to fund 20 collective ministries within the Archdiocese that no one parish can support on its own. All gifts to the CSAF are restricted gifts for the designated ministries. csafspm.org

Center for Mission

The Center for Mission provides resources for individuals, parishes and the Archdiocese to encounter Christ in mission through global and local mission programs. It also promotes and coordinates the global and social mission outreach of the Archdiocese. Activities of the Center for Mission include mission appeals, mission grants, mission trips, partnerships and mission education programs at schools and parishes, and social outreach education and programs. centerformission.org

Ministry Groups in the Archdiocese

Coalition of Ministry Associations

Comprised of representatives from active ministry associations in the Archdiocese, the Coalition of Ministry Associations seeks to foster communication and awareness among its member associations and identify and address issues of common concern or opportunity. The Coalition seeks to integrate efforts at fulfilling the mission of parishes and the local Church so that staff members, parishes, and Archdiocesan efforts are all strengthened.

Association of Coordinators and Religious Educators (ACRE)

ACRE was the first lay ministry organization in the Archdiocese, established in 1973. ACRE membership is open to any individual designated as a professional director, coordinator or educator who is responsible for developing or executing faith formation processes at the parish, regional or Archdiocesan level. ACRE provides events, speakers, workshops and a yearly award to foster both professional development and spiritual growth. ACRE's stated mission includes acknowledging its role in the Church's mission to proclaim the Good News and to be living witnesses to the faith. ACRE strives to foster spiritual and professional growth and excellence among members. ACRE provides mutual support to educational ministers through listening and responding to their needs for training and nurturing.

Association of Liturgical Ministers (ALM)

ALM is a professional organization established to promote the liturgical life of the Archdiocese. For over 25 years, ALM's goals have been to create an atmosphere of support among members, drawn from the full-time, part-time and volunteer ministers responsible for the liturgical life of the parish; provide opportunities for professional development; promote just personnel policies for liturgical ministers; and promote cooperation with other professional organizations. almspm.org

Association of Parish Business Administrators (APBA)

APBA is a professional development group for parish business administrators (and others who may serve that role in a parish) in the Archdiocese of Saint Paul and Minneapolis. A variety of programs, association business and other important information are offered monthly, September to June. For \$75 per year, parish business administrators receive valuable information relevant to their work and enjoy a supportive atmosphere with their peers.

Association of Pastoral Ministers (APM)

APM was formally established in 1977 to serve as a support community for women and men in various pastoral ministries in the Archdiocese of Saint Paul and Minneapolis. APM members have an abiding concern for the spiritual, intellectual, physical, psychological and social dimensions of the human person. By bringing many qualities to their service of God's people, APM members minister through prayerfulness, the gift of being a "listening presence," openness about their personal faith, patience, compassion and a sense of humor. apmspm.org

Association of Social Justice Staff (ASJS)

ASJS is the collaborative organization of parish social justice staff. Our primary functions are networking, support, and sharing of best practices. Membership is open to part-time and full time employees who lead social justice work in their parish.

Catholic Communicators

The Catholic Communicators group is comprised of those who create communication products on behalf of their parish or Catholic organization, from the weekly bulletin to social media and website content. It is a grassroots effort to provide valuable discussion, networking, and professional development for communicators in the Twin Cities Catholic community. It is also a great place to share ideas, spark inspiration, and learn how communicators can serve their staff and communities in new and creative ways. facebook.com/groups/communicatorsnetwork/

Catholic Faith Community Nurse Ministry Association (CFCNMA)

Faith Community Nurses serve in parish settings to visit parishioners in their homes, at nursing homes and medical facilities. The parish nurse works with the pastor, deacon and members of the pastoral team to address the health and well-being of the individual and provide outreach to homebound parishioners. CFCNMA provides networking and resources to assist Catholic parish nurses through formation and education on current issues that affect professional practice.

Minnesota Association of Church Facility Managers (MACFM)

MACFM was organized in 2004 by facility managers from six southwest metro area churches. The group was formed to share best practices and offer advice to new facility managers. Today, MACFM consists of 110 churches and 70 vendor members. They meet monthly at member churches and offer educational programs each month. mactm.org

Office Ministry Association (OMA)

OMA's membership includes office support staff in parishes, schools, and other Catholic institutions of the Archdiocese of Saint Paul and Minneapolis. The general purpose of OMA's ministry is to broaden the individual growth of its members by providing opportunities for mutual support, networking, professional, personal, and spiritual growth.

RCIA Network

The RCIA Network of the Archdiocese of Saint Paul and Minneapolis encourages, supports and educates those responsible for Christian Initiation in Archdiocesan parishes. They include RCIA coordinators, Religious Education ministers, RCIA team members, sponsors, pastors, priests and deacons. Their work is to fully implement the Rite of Christian Initiation of Adults and the Rite of Christian Initiation adapted for Children in the Roman Catholic Church. The RCIA Network offers two team trainings a year, as well as a Mentoring Program, and members serve as advisors to parishes and parish staff who request help. rcianetworkspm.wordpress.com

Youth Ministers' Network

The Youth Ministers' Network is an association of employed and volunteer youth ministers called to serve the needs of youth ministry in the parishes and communities of the Archdiocese. The Network provides a forum for the ongoing formation of youth ministers and the development of the field of Catholic youth ministry. The Youth Ministers' Network gathers youth ministry and faith formation

professionals of the Archdiocese to build connections between individuals, to provide professional development, offer resources and tools for ministry, new youth minister mentoring, support and advocacy, spiritual enrichment, and social events. youthmn.com



2021

Resources for Pastors, Trustees and Parish Leaders

Basilica of St. Mary, Minneapolis

