

**OUR LADY OF GUADALUPE PARISH FINANCE COUNCIL**  
**Parish Finance Council Charter**  
**As Amended and Adopted on June 22, 2021**

This Charter governs the Our Lady of Guadalupe Parish Finance Council (“Council”) established in conformity with the Archdiocese of Los Angeles’ *“Guidelines for Parish Finance Councils”*, approved January 1, 2020 (*“Guidelines”*) that states: *“The role of the parish finance council is to assist and advise the Pastor, administrator or other person in charge of the parish in overseeing and controlling the financial affairs of the parish, including any schools or after school programs operated by or in conjunction with the parish or school”*.

The Council serves at the direction of the Pastor or administrator who retains legal responsibility for all final decisions, subject to the laws of the universal Church as well as all Archdiocesan policies and procedures. The advice or consent of the Parish Finance Council is integral to administrative decisions. When the Council acts unanimously on a given matter, the pastor or administrator should not act easily in a manner contrary to the recommendation.

The Council shall focus on revenue generating programs, expense controls, accounting policies and procedures, budgets, investment policy and allocation, banking services, and major capital projects. It provides guidance in the preparation of the parish’s annual reporting of its financial activities to the Archdiocese and to the parishioners.

**STRUCTURE, MEMBERSHIP, AND OFFICERS**

- Members of the Parish Finance Council shall be appointed by the pastor and, if necessary to assure appropriate competencies, need not be members of the parish community. Members are to represent the parish at large. No member will represent a specific group or ministry within the parish or school community. When there is a change in pastorate, the new pastor or administrator may request the resignation of some or all of the Council members only in conjunction with the appointment of their replacements .
- Members should be skilled in business with expertise in management, finance, accounting, law, or related fields. Membership may not include anyone who could have a conflict of interest. An example might be a vendor relationship with either the parish or school; or who might develop such a relationship. If such a conflict should arise during a Council member’s tenure, said member should immediately submit his/her resignation. Also, no member of the parish or school staff or any relative of the pastor can be a member. Since their activities are an integral part of the scope of the matters addressed by the Council, the parish bookkeeper, lay administrator, business manager or persons serving in those roles should attend all meetings as non-voting members.
- The Parish Finance Council shall have a minimum of three and a maximum of ten voting members. The term for membership shall be three years and members may serve for multiple terms, including, if requested, for terms that exceed the term for the pastorate in which they were selected. Generally, however, and where practical,

no member should serve for more than two consecutive three year terms without a one year break. Member term periods shall be defined by the fiscal calendar, concluding on June 30 of each year. Terms of service shall be staggered in order to ensure continuity of service; however the pastorate may designate specific terms for individual members. During the initial formation or the reconstitution after a change in parish leadership, the pastor or administrator shall designate either a one, two, or three year term, in succession, for each member. Thereafter, members who are appointed or re-appointed shall serve for three years. In the event a member resigns, is no longer serving, or is removed by the pastor or administrator for just cause, the replacement will assume the remainder of the term of the person no longer serving. *Note: Cause is defined here as negligence of duties assigned, non-participation in council meetings, physical or mental incapacitation, public non-support of Church teaching or participation in public scandal, or acting contrary to the Code of Canon Law of the Catholic Church and/or rules and regulations of the Archdiocese of Los Angeles.*

- **Officers of the Council** shall be nominated/elected by the membership with pastoral approval or appointed by the pastor during the May meeting prior to the new fiscal period. Duties and terms are as follows:
  - a. **Chairperson:** Chairs meetings and assists pastor as needed. Prepares meeting agendas and reviews minutes prior to distribution. In consultation with the Pastor, the Chairperson is responsible for selecting the hour and location of meetings. Initial term is two years with optional one year extensions if needed, and with pastor approval.
  - b. **Vice Chairperson:** In the absence of the Chairperson, shall assume duties of Chairperson when conducting meetings; and, assist pastor as needed. Shall prepare and maintain the Council's annual calendar. The Vice Chairperson serves an initial term of two years with optional extensions of one year, and at the pastor's discretion.
  - c. **Secretary:** The Secretary is responsible for the recording and distribution of Council meeting minutes; maintaining a permanent record of business conducted by the Council; and, maintaining a member census containing each member's tenure and contact information. The term for this position is one year with options to extend annually at the pastor's discretion.
- An appointed member who misses two regularly scheduled Council meetings in any fiscal year without giving prior notice to the pastor or Chairperson may be removed from Council membership.
- The pastor shall preside at all meetings. If the pastor cannot attend, the meeting either must not take place, or take place with the pastor's prior permission and subsequent positive or negative acknowledgement of recommendations made to the pastor. Any meeting held when the pastor is not present or has not granted proper permission is to be considered null and void.

## CONFIDENTIALITY

Members of the Council must exercise prudent judgment concerning the confidentiality of any parish or school financial records to which they have access, or any financial or other

confidential information shared with them. Except for the pastor or administrator, no member of the Council shall have access to the records of individual parishioners relating to financial contributions or any other confidential personal or personnel information. In addition, the subject matter in meetings of the Council shall not be discussed openly with other parishioners until a consensus has been reached and a determination has been made to share the information.

## **MEETINGS**

- An annual calendar shall be prepared setting forth proposed meetings; due dates for financial reports and budgets; special events; and, nominations, elections, and appointment dates. It shall be based upon the fiscal year of (July 1 thru June 30) and should be reviewed and approved by the membership and the pastor at the June meeting.
- Officer nominations/appointments shall be conducted during the May meeting.
- It shall be the responsibility of the outgoing Vice Chairperson in consultation with the pastor, Chairperson and membership to prepare the PFC Calendar relative to the new fiscal period. Calendar finalized approval shall take place at the June meeting in preparation for the new term.
- Regular meetings shall be held monthly, alternating reviews of financial operations (including monthly financial statements) between parish and school entities. The time and place established for such meetings shall be determined by the pastor and Chairperson. Special meetings may be called by the pastor or the Chairperson, with the pastor's concurrence, upon at least two days' prior notice.
- A quorum of the Council at any regular or special meeting shall consist of two-thirds of the membership.
- The agenda, minutes of the prior meeting, and study material shall be communicated to the members at least two days prior to any regular or ad hoc meetings called.

## **FUNCTIONS OF THE PARISH FINANCE COUNCIL**

The pastor or administrator is responsible for all financial decisions and will establish annual operating budgets for the parish and school in consideration and consultation with the Parish Finance Council. In consultation with the Council, the pastor or administrator should also develop an annual capital expenditures budget including the source of funds. Actual income and expenses for the parish and the school should be reported monthly to the Council by the pastor or administrator and reviewed by the Council at least quarterly. Current year results should always be compared with budget for the current year and the previous year results. Variances should be discussed and resolved. (References to "school" include all school and after-school programs operated in connection with or by the parish.)

Members of the Council must be given complete access to all records and documents relating to the financial status and operations of the parish and school that are not of a confidential nature such as individual contributions. Council members should give the staff reasonable time to provide the records requested.

## **BUDGET**


- Establish a timeline for the development of a balanced annual budget and for its implementation by the parish and school staff.
- Ensure that the parish and school follow the Chart of Accounts provided by the Archdiocesan Catholic Center to facilitate budgeting and reporting conformity.
- Review proposed operating and capital budgets for the parish and school.
- Review significant budget variances and develop a plan of action to address and resolve or correct the issues causing the variance. If the variances cannot be resolved, the Council should recommend amending the budget to reach a balanced result.
- Review proposed expenditures not included in the approved budgets in excess of \$5000.
- Review the proposed budgets for all parish and school-related organizations or groups handling significant sums of money, including groups that purport to operate independently. Financial statements from these organizations should be submitted monthly to the Council and included in the quarterly review.
- Provide parishioners and, as appropriate, the school community with approved budgets for the parish and school and periodic financial reports at least annually.

## **OTHER FINANCIAL AND REPORTING ACTIVITIES**

- Review parish and school annual report prior to submission to the archdiocese.
- Review bank statements and bank reconciliation for each account on a quarterly basis.
- Perform annual self-audits of the parish and school to determine that proper accounting procedures are being followed.
- Evaluate and make recommendations for maintaining and enhancing parish and school revenue, including investments, fund raising and stewardship programs.
- Review all banking and financial institution relationships, follow Archdiocesan Catholic Center protocols concerning banking and financial institution relationships and make recommendations for improvements if needed.
- Ensure all Archdiocesan policies and procedures are being followed at all times with regard to fiscal and accounting activities.
- Advise the pastor or administrator in developing a program for the care and maintenance of all parish and school facilities. Assist the pastor in developing a long-range plan for funding and implementing a long-term capital improvement campaign.
- Plan and oversee the execution of a campaign to increase the weekly Sunday offertory at least once every three years.
- The Pastor must consult the Council concerning any major commitment of parish funds in excess of \$5,000 for all construction, renovation, additions and/or building type projects or property transactions or a series of small amounts for a single purpose that will exceed \$5,000.

**ATTESTATION**


Membership of the Council, having sufficient quorum, and with Pastoral consent, do hereby approve the preceding charter for the Our Lady of Guadalupe Parish Finance Council this 22<sup>nd</sup> day of June, 2021.

 7-3-21

Paul Gawłowski, OFM Conv  
Pastor



Carlos Vega, Chairperson



Marvin K. Harrell, Acting Secretary



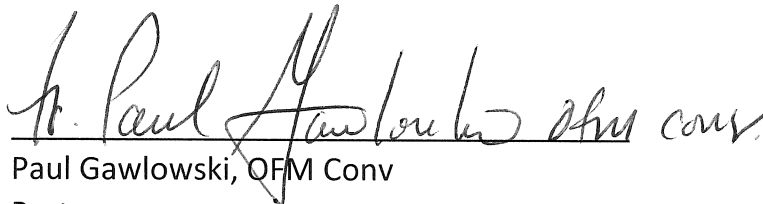
**OUR LADY OF GUADALUPE PARISH FINANCE COUNCIL**  
**Parish Finance Council Charter**  
**Amendment**


The original Parish Finance Council Charter shall be amended as follows:


Insert the following after the conclusion to the third paragraph in the first section, and prior to **Structure, Membership, and Officers**:

*“Nothing contained, herein, shall be in conflict with the “Norms For Parish Finance Councils” as approved by the Council of Priests on 3/21/22. Any conflict arising from content contained, herein, shall automatically defer to ADLA guidelines.”*

This amendment was approved by a majority vote of the OLG Parish Finance Council during the September 27, 2022 meeting.

  
Paul Gawlowski, OFM Conv  
Pastor

  
Marvin K. Harrell, Chairperson

  
Jeanne-Marie Bruno, Secretary