

parish management



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FACILITIES

Custodial

Proper Care and Preservation Guidelines

Churches are sacred, communal spaces that require respectful and careful cleaning. To ensure their proper care and preservation, here are some general principles:

- Educate all involved staff on proper cleaning procedures (partial list below), especially when handling sacred objects.
- Avoid cleaning during services, prayer times, or on holy days.
- When disposing of sacred items, use respectful methods - such as burial or burning - in accordance with religious customs.
- Keep spaces well-ventilated during deep cleaning processes to maintain safety.

Best Cleaning Practices

- Dust, mop, and vacuum at least weekly. Use lint-free cloths and avoid products that could dull or damage surfaces.
- When wet cleaning metal surfaces, dry them promptly to prevent rust.
- Polish brass only after dusting to avoid scratching.
- Vacuum upholstery regularly, address stains immediately, and consider using fabric protectors.
- When cleaning wood, avoid excessive moisture or dryness, apply furniture oil annually.
- To disinfect, use mild, wood-safe cleaners or a vinegar-water solution. Steam cleaning may also be suitable for certain surfaces.
- Clean stained glass with mild soap and dry promptly.

Preventive Maintenance

- Secure pews.
- Rotate cushioned seating to distribute wear evenly.
- When possible, shield wood from direct sunlight.
- Document repairs.



FACILITIES

Electrical

Simple fixes for common electrical problems:

Dead Outlets or Lights

1. If a light is out, first check the bulb by replacing it with a new bulb.
2. If the new bulb doesn't work, plug something that you know works (like a small fan) into the wall outlet to make sure the outlet is working.
3. If there is no power, check if the circuit breaker for that outlet has tripped. Reset the breaker if needed.
4. If that doesn't solve the problem, it's time to call an electrician.

Flickering Lights

Flickering lights could be due to loose bulbs, poor connections, or voltage fluctuations.

1. Turn off the power and tighten or replace any loose bulbs.
2. If the problem persists, consult an electrician to check for wiring or voltage issues.

Buzzing or Humming Sounds

Buzzing or humming sounds from electrical outlets, fixtures, or equipment can indicate loose connections and are best dealt with by an electrician.

Constantly Tripping Circuit Breaker

- Avoid overloading circuits with too many devices or appliances.
- Avoid plugging more than one heat generating appliance — such as a room heater, toaster, or hot plate — in one electrical outlet.
- Avoid daisy-chaining power strips.
- Consider adding more wall outlets or circuits.

Emergency Lighting Not Working

- Emergency exit and lighting systems are critical; all church buildings should have them.
- Regularly test emergency lighting systems and — if not hard wired — replace batteries as needed.
- Consult a professional if the system fails to function correctly.

Maintenance

- Schedule annual inspections and maintenance of your electrical systems by a licensed electrician.
- Always prioritize safety when dealing with electrical issues.

FACILITIES

Energy Saving

These energy-saving initiatives can significantly reduce your energy costs.

Lighting

- Replace incandescent and fluorescent bulbs with energy-efficient LED lighting. This can reduce energy consumption by up to 75%.
- Install motion sensors in low-traffic areas to prevent lights from being left on unnecessarily.
- Consider smart or automated lighting controls to adjust brightness based on occupancy or time of day.

HVAC - Heating, Ventilation, and Air Conditioning

- Upgrade to a high-efficiency heating and cooling system if budget allows.
- Regularly maintain your HVAC system to ensure optimal performance and efficiency.
- Program thermostats to reduce heating and cooling during off-hours, or use smart thermostats for more precise energy management.

Insulation

- Add or upgrade insulation in walls, ceilings, and roofs to help maintain consistent indoor temperatures.
- Install reflective window films to minimize heat loss during winter and keep rooms cooler in summer.
- Seal windows, doors, and ducts to prevent drafts and energy loss.

Equipment and Appliances

- Use energy-efficient appliances, such as those certified by ENERGY STAR, to reduce electricity consumption.
- Turn off equipment when not in use.
- Enable power-saving modes on computers, monitors, and other devices.

Water Use

- Fix dripping faucets and leaking pipes immediately to conserve water and reduce waste.
- Consider using low-flow faucets, shower heads, and toilets.
- Use touchless or automatic shut-off faucets.
- Use signage, bulletins and your website to promote water conservation.

Renewable Energy

- Explore solar power options to reduce electricity costs.
- Consider switching to renewable energy plans offered by your utility provider.

Energy Management

- Educate your staff and parishioners about simple, effective energy-saving practices, such as turning off lights when leaving a room, properly closing water faucets, and shutting down office equipment when not in use.
- Contact your local electric or gas utility to schedule an energy audit with a Certified Energy Auditor to identify further savings opportunities.



FACILITIES

Fire Protection

Church, Rectory and Convent - Fire Extinguishers and Smoke Alarms

- All parish buildings should have a fire extinguisher and a smoke detector on each floor.
- Easily accessible fire extinguishers should be mounted in hallways between 2 and 4.5 feet above the floor. Smoke detectors should be mounted 4 to 12 inches below the ceiling.
- A fire extinguisher should also be placed in the kitchen, the laundry room, heating and air conditioning equipment rooms, and utility rooms.
- In large churches, it's advisable to place a fire extinguisher in all four corners of the church as well as in the sacristy, auditorium and any other public spaces.
- Fire extinguishers must be periodically inspected and tested and should be maintained annually by a local licensed and insured professional fire extinguisher service company.
- Non-compliance with fire extinguisher laws can result in fines or legal action, especially cases of injury or fire damage.

School - Fire Protection System

Schools should have a fire protection system, not to be confused with a fire alarm system.

A fire alarm system detects smoke or fire and alerts people.

A fire protection system detects smoke or fire, alerts people, AND suppresses the fire using either water (through a sprinkler or standpipe system) or some other extinguishing medium.

- Engage a fire protection specialty company for the installation and routine maintenance, inspection, and testing of your fire safety systems and suppressing equipment.

Usually without advance notice, a fire department inspector will visit your site to inspect and test your fire alarm or fire protection system. Failure of a test can result in fines of thousands of dollars.



FACILITIES

HVAC

Even a little knowledge of your HVAC system can save you thousands of dollars.

If you're fortunate, your parish has a facility manager and/or maintenance person on staff to handle HVAC (Heating, Ventilation, and Air Conditioning) issues.

However, in the absence of dedicated personnel, there are a few basic things you can check — and possibly fix — before calling a service company. Doing so may save you thousands of dollars in unnecessary service calls.

- If you haven't already, contract with a reputable heating and plumbing company for both regular maintenance and emergency service.
- Ask the service professional to walk you through your HVAC system. Most are happy to explain common issues you can check or even fix yourself before placing a service call.

VERY IMPORTANT:

- Know where water, gas, and electricity enter your building(s). You may need to show this to a new vendor or contractor.
- Know the location of all water, gas, and electric meters. Utility company employees will need access to your meters for readings and inspections.
- Know where your HVAC control panels, emergency shut-off switches, and valves are located. In an emergency, this knowledge could save lives.



FACILITIES

Indoor Air & Water Quality

Many harmful gases, molds, and contaminants are odorless and tasteless.

- Be proactive — especially if you work in an older building. Have your indoor air and drinking water quality tested. For information on who to contact for testing, visit the OSHA website and your local Department of Environmental Protection (D.E.P.) website.

Air Quality

An air quality test can test for odorless gases like carbon monoxide and radon.

Other hazardous gases include formaldehyde and ozone, volatile organic compounds (VOCs), pollutants such as airborne particulate matter, biological contaminants, combustion pollutants, and airborne bacterial and fungal contamination.

Mold

Mold can grow in many forms and thrives in environments where excessive moisture accumulates over time. Common surfaces affected include wood, paper, carpet, food, insulation, and other porous materials.

Molds reproduce by releasing spores into the air—some of which may go undetected, as not all mold growth has a noticeable odor.

Exposure to indoor mold can cause headaches, dizziness, sneezing, runny nose, red or irritated eyes, skin rashes, and/or asthma attacks.

Drinking Water Quality

Plumbing corrosion is common in old buildings, potentially leading to lead and copper contamination in drinking water.

Additionally, stagnant water in plumbing systems can foster the growth of Legionella and other biofilm-associated bacteria.

Lead and copper contamination are associated with health risks such as neurological disorders, heart disease, and digestive distress.

Asbestos

Asbestos is a naturally occurring mineral that was widely used in building materials—such as pipe and wall insulation, floor and ceiling tiles, and drywall joint compounds—because of its strength and resistance to heat and fire.

Exposure to asbestos poses serious health risks, including lung cancer, mesothelioma, and asbestosis—a chronic and progressive lung disease.

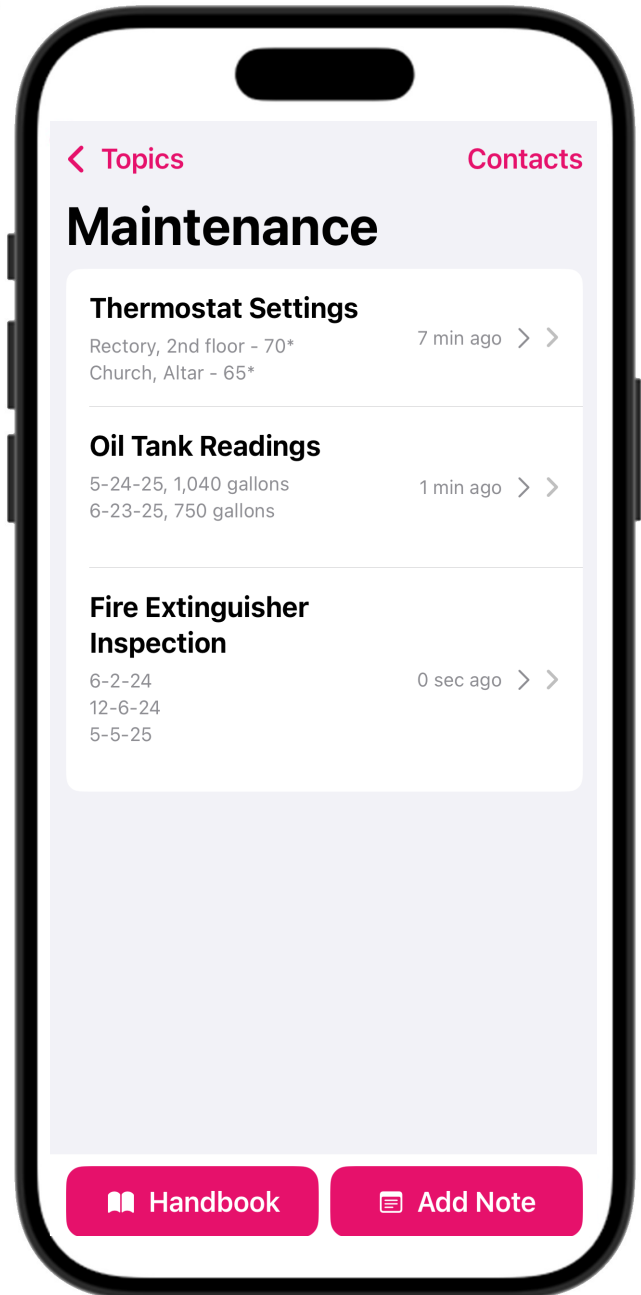
Asbestos fibers can become airborne when asbestos-containing materials are disturbed during demolition, maintenance, repairs, or remodeling. For this reason, it is essential to test for asbestos before beginning any major work on walls, floors, or ceilings—especially in buildings constructed before the 1980s.

Maintenance

This Topical section can be used to store frequently referenced maintenance and repair information — converted into Notes and/or Photo copies — for quick and easy access.

Information such as:

- Equipment and machinery manufacturer names and model/serial numbers
- Copies of Certificates of Fitness and other credentials
- Routine maintenance reminders and logs
- Lists of commonly used light bulbs, air filters, and lubricants
- Records of inspections by the FDNY, DEP, and DOB
- Types, locations, and expiration dates of fire extinguishers
- Any other frequently referenced building maintenance, repair, and replacement information



FACILITIES

Pest Control

Landlords are legally responsible for keeping their properties free of pests.

By law, landlords — including pastors, in the case of many churches — are responsible for keeping properties free of pests. This includes conducting regular inspections, addressing infestations promptly, and implementing preventive measures such as sealing cracks and repairing leaks.

Church buildings are particularly vulnerable to pests due to frequently open doors, high foot traffic, and food-related events.

One effective way to manage pests is to hire a professional pest control company under a monthly service contract. However, this may not be necessary if the church has a facility manager or maintenance person willing to take on the responsibility.

Duties usually include:

- Routinely inspecting the property — especially kitchens, storage rooms, and basements — for signs of pests (e.g., droppings, nests, or chew marks)
- Patching holes, gaps, and cracks in walls, doors, windows, and foundations
- Installing door sweeps to prevent pest entry
- Removing trash regularly to eliminate food sources
- Repairing leaks in pipes, faucets, or roofs to reduce moisture
- Using dehumidifiers in damp areas such as basements
- Setting traps and bait stations as needed
- Educating staff and volunteers about pest prevention and reporting procedures

Don't overlook the exterior of your property. Inspectors from the Department of Environmental Protection (D.E.P.) randomly check for potential rodent entry points, such as holes and cracks in building foundations and sidewalks.

FACILITIES

Plumbing

Common plumbing problems you may be able to fix yourself before calling a plumber:

Dripping Faucet

1. Turn off the water supply to the faucet.
2. Remove the faucet handle and replace the washer or O-ring inside.
3. Reassemble the faucet and turn the water supply back on.

Clogged Drain

- Try using a plunger to clear the blockage, creating a tight seal over the drain.
- If that doesn't work, remove the drain cover and use a drain snake to clear debris.
- Or, consider using an air blast drain unclogger.
- As a last resort, consider using a chemical drain cleaner — but follow instructions, wear safety glasses and rubber gloves, and be careful of backsplash.

Running Toilet

1. Open the toilet tank and check the flapper. If it's damaged or misaligned, replace it.
2. Adjust the float ball or cup to set the water level correctly.
3. Inspect the fill valve for any issues and replace it if necessary.

Low Water Pressure

1. Clean the aerator on faucets or shower heads. Sediment can clog it.
2. Check for partially closed shutoff valves along the water supply line.
3. If you have hard water, consider installing a water softener.

Frozen Pipes (if accessible)

1. Open the affected faucets slightly to relieve pressure as the pipe thaws.
2. Use a hairdryer, heat lamp, or towels soaked in hot water to thaw the pipe gently. Avoid using an open flame or excessive heat, as it can damage the pipe.

Smelly Drains

- Pour a mixture of baking soda and vinegar down the drain, followed by hot water.
- Use a bacterial drain cleaner to eliminate odor-causing bacteria.
- Clean the drain stopper and remove any hair or debris.

Clogged Toilet

- Use a plunger - creating a good seal - to clear the clog.
- If the plunger doesn't work, use a toilet auger to break up and remove the clog.
- As a last resort, consider using a chemical drain cleaner — but follow instructions, wear safety glasses and rubber gloves, and be careful of backsplash.



FACILITIES

Safety

Prepare for emergencies such as active shooter incidents, fires, and extreme weather.

Form a Safety Committee

Tasked with conducting safety audits and developing and implementing safety plans, the Safety Committee could be composed of:

- The parish administrator
- The facility manager
- Representatives of groups that use your facilities
- Parishioners with expertise in health, fire safety, and/or law enforcement

Conduct a Safety Audit or Assessment

Ensure the following safety measures are in place:

- Simple floor plans are posted on each floor, clearly marking exits and listing emergency phone numbers (fire department, police department, and nearest hospital)
- EXIT signs are clearly visible on all floors
- Hallways and stairwells free of obstructions at all times
- Smoke detectors, fire alarms and fire extinguishers are located on all floors
- Standpipes and sprinklers are regularly inspected
- First aid kits and AEDs (Automated External Defibrillators) are easily located and accessible

Develop an Emergency Response Plan

Your plan should include:

- Training for all staff in basic first aid, CPR and AED use
- Procedures for alerting and accounting for all staff and visitors
- Specific roles for staff members
- Steps for contacting emergency services
- Clearly defined evacuation procedures
- Considerations for installing surveillance cameras
- Use of two-way radios (if phones or Internet fail)

Conduct Emergency Safety Drills

- Involve staff, volunteers, and parishioners in drills.
- Assign observers to evaluate drills and identify areas for improvement.
- Refine and enhance the communication and action plans after each drill.
- Conduct drills at least twice a year.



Renovations

Renovation Tips

- A well-thought-out plan leads to better outcomes and increases the likelihood of staying within budget.
- Hire architects, engineers, and contractors with proven experience in renovating houses of worship.
- Allow sufficient time for construction bidders to become familiar with the space. This may involve probing existing surfaces to accurately assess additional work that may be required.
- Request color, three-dimensional renderings of the proposed renovation design.
- Closely monitor construction progress to identify issues early and make adjustments before it's too late.

The Team

Understanding who on the renovation team is responsible for what enables you to ask the right questions, avoid misdirection, and make more informed decisions.

Project Manager (PM)

Oversees the entire project from start to finish on behalf of the client or ownership:

- Managing the project scope, timeline, and budget
- Coordinating with all professionals involved (GC, architect, engineer, etc.)
- Reporting on project progress and resolving issues
- Obtaining multiple bids from general contractors
- Advising on contractor selection based on experience and past work

General Contractor (GC)

Oversees and manages all construction activities; your main point of contact:

- Scheduling and planning timelines and milestones
- Budgeting and controlling project costs
- Coordinating subcontractors, suppliers, and vendors
- Maintaining communication with clients and team members
- Hiring specialized trades (e.g., electricians, plumbers, carpenters)
- Supervising subcontractor work
- Managing payments and contractual obligations
- Applying for all necessary building permits
- Ensuring compliance with building codes and safety regulations
- Overseeing site security, safety, logistics, and waste disposal
- Procuring materials and managing equipment
- Performing quality control and risk management

Architects

Design and plan the renovation based on client needs and regulatory constraints:

- Planning spaces for improved flow and function
- Developing aesthetic concepts and selecting finishes
- Creating construction and permit drawings
- Ensuring compliance with zoning and building codes
- Collaborating with engineers, contractors, and designers
- Providing ongoing design oversight during construction

Engineers

Ensure the renovation is structurally sound and code-compliant:

- Evaluating and modifying load-bearing elements, framing, and foundations
- Designing mechanical, electrical, and plumbing systems
- Handling grading, drainage, utility connections, and access
- Conducting technical inspections
- Overseeing construction phases
- Troubleshooting design and installation challenges

Expeditors

Navigate the city's complex work permitting process:

- Researching applicable codes and permit requirements
- Preparing and submitting permit applications
- Monitoring application status and addressing flagged issues
- Coordinating with architects and engineers on submittals

City Regulatory Agencies

Enforce building, safety, and environmental codes through permits and inspections:

Department of Buildings (DOB). Issues construction permits and conducts inspections.

Department of Environmental Protection (DEP). Oversees asbestos removal, air quality, and water-related issues.

Fire Department. Reviews fire protection systems and enforces fire code compliance.

Department of Sanitation. Handles the collection and disposal of solid waste, street cleaning, and enforces sanitation codes.

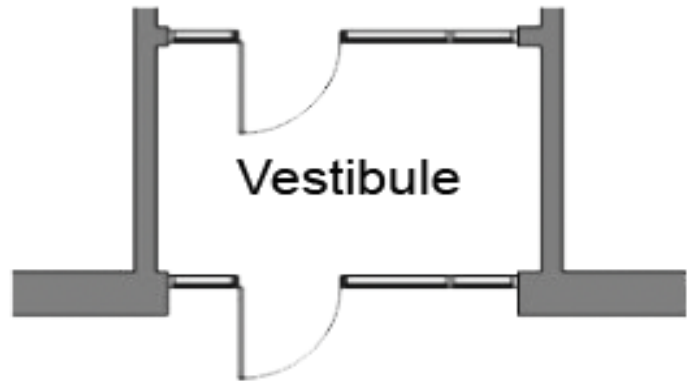
Security

One of the most effective ways to prevent unauthorized entry into a rectory or convent is by installing a vestibule at the front entrance.

A vestibule — an enclosed space between two doors, also known as a double-door system — allows you to screen visitors before granting access through the second door.

Additional security measures to help prevent theft, trespassing, and assaults on parish property:

- Change all building, management office, and storage cabinet locks with each change of church administrator and/or office manager.
- Use Mul-T-Locks on building entrance doors. They're expensive but much harder to duplicate and pick than regular key locks.
- Maintain a sign-out log that records who has which keys. Anyone issued a key should have passed a background check.
- Lock passageways between the church (a public place) and the rectory or convent (a private residence).
- Install bars or gates on ground level windows and use wire mesh reinforced glass in second story windows.
- Install lighting around building perimeters, and add lighting, intercoms, and alarms at all building entrances.
- Install security cameras at all building entrances.



FACILITIES

Winterization

Protect your buildings from costly damage caused by cold weather.

Heating Systems

- Hire a licensed and insured heating and plumbing professional to inspect your building's heating and ventilation systems in the Fall, before cold weather sets in.
- Regularly check your fuel oil levels during very cold weather, especially when oil-burning boilers are running 24/7.
- Close vents in areas that do not require heating.
- As back up, keep room space heaters on hand in case your heating system fails.
- Prepare emergency supplies, including flashlights, batteries, blankets, and, if possible, a backup generator.
- Install carbon monoxide detectors to safeguard against potential dangers from your heating system.

Water Pipes

When water inside a pipe freezes, it expands and puts pressure on the pipe walls. This pressure can lead to bursts, especially if the pipe has corroded over time.

- Drain water from pipes in vacant, unheated, or minimally heated buildings.
- Do not drain indoor sprinkler systems unless there is an alternative fire protection system in place.
- Shut off and drain outdoor faucets, garden hoses, and sprinkler systems.
- Insulate exposed water pipes in unheated areas. For indoor pipes, foam is usually sufficient. For outdoor pipes, fiberglass, rubber or an electric heating cable (for very cold conditions) are options.

Building Envelope

- Inspect windows, doors, walls, and the foundation for cracks or gaps that could let in cold air.
- Use weatherstripping for doors and windows.
- Use caulk for gaps in stationary or fixed building components.
- Check for missing or damaged roof shingles and fix leaks to prevent water damage.
- Remove debris from gutters to prevent the formation of ice dams, which can block melting snow from draining off the roof.
- Add insulation to attics and basements.
- Use heavy drapes, thermal drapes, or thermal blinds on windows to reduce heat loss.
- Install storm doors and windows for an additional layer of insulation.
- Apply insulating film to glass to further reduce heat loss.
- Attach door sweeps to block drafts.
- Be sure to stock up on rock salt, calcium chloride, or sand for icy walkways.
- Have snow shovels readily available.
- If you have a salt spreader and/or snowblower, make sure they are in good working condition before the snow falls.



Budgeting

A well-planned budget helps you align spending with organizational priorities and maintain financial control.

Define your budget period.

Determine the time frame for your budget. Most churches operate on an annual budget, but you may choose to create quarterly or monthly budgets.

Project your income.

Estimate your expected sources of revenue. These may include tithes and offerings, donations and special contributions, rental income, fundraising events and campaigns, investment income, and grants.

Create a list of expense categories.

Common categories for a church budget include: personnel (salaries, benefits); utilities (electricity, water, gas); facility maintenance and repairs; outreach and mission expenses; worship and education materials; administrative costs (such as office supplies, software, insurance); debt service; and capital improvements.

Project your expenses.

Estimate the costs for each category based on historical data and expected changes. Be as detailed as possible. Payroll expenses, for example, can include salaries, payroll taxes, withholdings, benefit contributions, worker's compensation, and payroll processing fees.

Allocate funds for ministries and programs.

Determine how much of your budget should be allocated to various ministries and programs, such as youth groups, music, and community outreach.

Budget for capital and other special projects and initiatives.

Set aside funds for special projects or initiatives not part of your regular operating expenses. These could include building renovations, equipment purchases, or outreach campaigns.

Create an emergency fund.

Consider setting aside a portion of your budget as an emergency fund to handle unforeseen expenses or emergencies.

Balance the budget.

Ensure that your projected income exceeds your projected expenses. If you need more money, you may need to lower your operating costs or find additional sources of revenue.

Get review and approval.

Present the budget to the church finance council and trustees for review and approval.

Monitor and adjust.

Once the budget is approved, regularly monitor your actual income and expenses throughout the budget period. Adjust your spending as needed to stay on track.

Capital Projects

Capital projects are costly, large-scale initiatives or purchases intended to expand, upgrade or replace existing facilities or equipment.

Funding for capital projects can come from church members, grants, capital fundraising campaigns, or loans.

In all cases, however, you should prepare a Request for Proposal (RFP) that clearly outlines the project for both funders and potential vendors or general contractors.

The more detailed your project description and desired outcomes, the more accurate the bids and relevant the proposals will be.

Obtain bids from at least three qualified and vetted vendors or contractors.

A typical RFP includes:

- job or project description
- project objective and deliverables
- proposed timeline
- working conditions or restrictions
- responsibility for permits and code compliance
- contract terms, such as dispute resolution, indemnification, and warranties
- payment terms
- licenses and insurance requirements
- vendor proposal submission requirements
- proposal evaluation criteria
- project contacts



FINANCIAL

Cash Management

The following guidelines will help prevent financial mismanagement and fraud:

- Only people trusted and designated by the church pastor/administrator, finance council, or parish council should collect cash offerings.
- Collectors of funds should not record funds or make bank deposits.
- Use tamper-proof bags to store collections temporarily.
- Put the bags in a lockable safe until the collections are counted.
- Two unrelated people should count collections.
- Two unrelated people should fill in bank deposit slips.
- Check signers should not reconcile the bank account.

Expenses and Disbursements

- The pastor should approve expenses greater than \$100.
- A receipt should document all expenditures.
- No checks should be made out to cash.
- Issue only one parish credit card. The card should be in the parish name and controlled by the pastor.

Restricted Donations

- Restricted donations should be in writing from the donor.
- Restricted donations should be noted in the annual report.

Banking and Investing

- Open accounts only in the parish name and with the parish tax ID number.
- Include all parish sub-accounts (e.g., sacramental, religious education, etc.) in monthly and annual financial reports.
- Reconcile all accounts monthly.
- No rubber stamp signatures.
- No pre-signed checks.
- No debit cards.

Accounting

If you're a denominational church and your financial affairs are routinely audited, consider using the same accounting software as your governing body.

Standard accounting software makes it easier for pastors, bookkeepers, and accountants to transfer between, manage, and audit different member parishes.



Financial Reports

Church business managers should help prepare or at least review the first three of the reports listed below on a monthly basis.

Income Statement

(a.k.a. Profit and Loss Statement). This report summarizes the church's income and expenses, typically monthly, quarterly, or annually.

Statement of Financial Position

(a.k.a. Balance Sheet). The balance sheet provides an overview of the church's financial position at a specific point in time, showing assets, liabilities, and net assets (a.k.a. equity).

General Ledger

This bookkeeping ledger records the church's ongoing transactions. Transactional data is organized into assets, liabilities, revenues, expenses, and net assets within a general ledger.

Cash Flow Statement

This report tracks the cash flow in and out of the church's accounts, helping to manage liquidity.

Budget vs. Actual Report

This comparison of the budgeted income and expenses to the actual income and expenses allows for variance analysis and corrections.

Statement of Activities

This report details the church's revenue and expenses, often broken down by program or ministry area.

Tithes and Offerings Report

This report shows the contributions received from members and donors, often categorized by type (e.g., tithes, offerings, special donations).

Accounts Payable and Receivable

This report provides an overview of outstanding bills the church needs to pay and amounts owed to the church.

Bank Reconciliation Report

This report reconciles the church's bank statements with its internal financial records, identifying discrepancies.

Fund Balance Report

This report shows the balances in various funds (e.g., general fund, building fund, missions fund), indicating the availability of resources for specific purposes.

Expense Breakdown by Category

This report provides a detailed breakdown of expenses by category (e.g., utilities, salaries, rent, supplies).

Pledge Tracking Report

This report tracks pledges made by members and whether the pledges are paid, outstanding, or overdue.

Investment Portfolio Report

If the church has investments, this report details the performance and holdings of the investment portfolio.

Statement of Financial Position for Restricted Funds

If the church has restricted funds (e.g., for specific projects or missions), this report shows the balances and activity within these funds.

Tax-related Reports

Reports required for tax compliance, such as Form 990 for tax-exempt organizations in the United States.

Donor Contribution Statements

These statements, issued annually to donors usually for tax deduction purposes, show their total contributions to the church for the year.

Annual Financial Report

Prepared for parishioners, this report, at a minimum, includes the audited balance sheet, income statement, and statement of cash flows.

Fundraising

Traditional Giving

- Tithes and Offerings: ongoing donations during live and streamed services
- Pledge Campaigns: member commitments to give regularly over a set period
- Special and Capital Campaigns: targeted or large-scale fundraising for specific projects (e.g., missions, renovations)
- Legacy Giving: estate planning gifts
- Sponsorships: member-sponsored pews, bricks, windows, etc., often with recognition

Event-Based Fundraising

- Food Events: bake sales, BBQs, pancake breakfasts, chili cook-offs
- Sales and Auctions: yard sales, silent auctions, craft fairs, holiday markets
- Entertainment: concerts, talent shows
- Youth Activities: car washes or similar donation-based efforts

Online Fundraising

- Crowdfunding: campaigns via GoFundMe, GiveSendGo, etc.
- Online Sales: eBay for Charity, affiliate shopping links, etc.

Grants and Partnerships

- Faith-Based and Government Grants: apply for funds for ministry or outreach
- Community and Business Partnerships: co-host events or secure sponsorships

Rentals

- Space Rentals: weddings, meetings, events
- Parking: rent spaces during local events or weekdays
- Studio Use: offer video or podcast space for rent

Church-run Businesses

- Retail and Services: thrift store, cafe, book store, gift shop, custom printing/design
- Education: preschool, after-school programs, tutoring, job/life skills training
- Health and Wellness: fitness/yoga classes, sports leagues/camps, counseling services.
- Hospitality: event planning, banquet hosting, retreat or camp facility
- Agriculture: community garden, farm stand, beekeeping, flower sales
- Technology and Workspace: IT support, digital literacy classes, co-working spaces

Be aware: church-run businesses may be taxed if the business is:

- Unrelated to the church's mission
- Operated like a regular commercial business
- Generates what the IRS calls Unrelated Business Income (UBI)

Payroll

One of the best reasons to outsource your payroll is tax compliance.

City, State, and Federal tax rules, formulas, and deadlines are all subject to change, and reputable payroll providers are familiar with those changes.

Moreover, in addition to issuing paychecks and making automatic deposits, payroll providers promptly remit your payroll taxes, mitigating the risk of late-payment penalties.

All employees should be on the payroll, and non-employee consultants should be issued 1099s — something payroll providers can do for you.

Personnel File

Whether you outsource your payroll or not, set up a personnel file for each employee. The file should include the employee's:

- W4
- job description
- employment terms (if any)
- attendance record
- medical and insurance forms
- emergency contact information
- any/all complaints or grievances
- job performance reviews

Form I9

- All U.S. employers must have all employees complete Form I9, Employment Eligibility Verification.
- Employees must present to their employer valid identity and employment authorization documents.
- Form I9s are held by the employer and should all be filed together.

Tax-Exempt Status

Most churches are automatically considered tax-exempt under federal law, provided they are organized and operated exclusively for religious, charitable, or educational purposes and refrain from lobbying or political campaign activities.

Although churches are not required to apply for formal 501(c)(3) recognition in the U.S., obtaining it offers advantages:

Proof of Nonprofit Status

Vendors may request documentation to confirm that your organization is not-for-profit and exempt from sales tax.

Donor Confidence

Official 501(c)(3) status assures donors that their contributions are tax-deductible.

Grant Eligibility

Many foundations and grant-making organizations require 501(c)(3) status before awarding funds.

State Tax Benefits

In some states, sales and property tax exemptions depend on having formal 501(c)(3) recognition.

Postal Discounts

Qualified nonprofits may be eligible for reduced postal rates.

Banking Requirements

Banks and other financial institutions often require proof of 501(c)(3) status to open accounts for nonprofit organizations.

To apply for formal 501(c)(3) recognition, submit Form 1023 or 1023-EZ to the IRS.

HUMAN RESOURCES

The Interview

Following these guidelines will help protect your church from employee lawsuits:

Prohibited Topics

Avoid asking candidates questions about race, gender, sexual orientation, age, disability, or marital status.

[Federal and state laws prohibit discrimination based on race, color, sex/gender, age, national origin, or disability.]

Religious Orientation

While typically off-limits for employers, churches can inquire about a candidate's religious beliefs, as per a U.S. Supreme Court ruling.

Criminal History

You cannot ask about arrests, but in most states, you can ask if a candidate has been convicted of a crime.

Citizenship Status

Do not ask if the candidate is a U.S. citizen, but you can ask if they are legally eligible for employment in the U.S.

[Federal law mandates that employers complete Form I-9, Employment Eligibility Verification, for all employees.]

Family Circumstances

Avoid questions about family or childcare. Instead, ask if they can meet work schedule requirements or work overtime.

Physical Ability

You may not ask about disabilities directly, but you can inquire if the candidate is able to perform specific job duties, such as lifting heavy objects.

HUMAN RESOURCES

The Hire

References and Skill Verification

Verify résumés and references. If references are unreliable, request additional ones. Consider a skills assessment test or assign a task for the candidate to complete.

Background Checks

Reputable companies that compile background information such as a person's employment history, education, criminal record, credit rating, and social media coverage, will explain to you the ins and outs of compiling and using background information in your state.

Generally, you must:

- Notify the candidate that a background check will be conducted.
- Share any findings with the candidate.
- Explain that the results may impact the hiring decision.
- Obtain written consent for the background check.

Candidates who refuse consent may have their applications declined.

Compensation Disclosure

Provide written notice of the pay rate upon hiring and a detailed wage statement on each payday.

Employment Confirmation

Each new hire should receive a job description and an employment confirmation letter indicating the start date, supervisor, salary, work schedule, and benefits.

Employee Handbook

Give to each new employee an Employee Handbook covering anti-discrimination and anti-harassment policies, compensation, benefits, holidays, dress code, data management, use of office equipment, social media, safety policies, and other relevant information.

HUMAN RESOURCES

The Review

Frequency

Conduct reviews at least annually, if not more often.

Preparation

Ensure each employee has a clear, agreed-upon job description. Maintain detailed records of performance or conduct issues. Include dates, incidents, and agreed-upon corrective action.

Timekeeping

Keep time sheets for non-exempt employees to accurately track hours. Without records, courts may favor employee claims of unpaid overtime.

Review Process

Reviews should be constructive, covering both strengths and areas for improvement. Avoid bias based on race, gender, age, disability, or family situation. Provide specific benchmarks and timelines for performance improvement if needed.

Documentation

Summarize the review and recommendations in writing for the employee and file it with their personnel records. Follow up as per the agreed-upon performance improvement plan.

HUMAN RESOURCES

The Termination

At-Will Employment

In “at-will” states, employees can be terminated at any time and for any reason, except for protected grounds like race, sexual orientation, gender, age, religion, disability, or exercising their legal rights.

Termination Process

Except in cases of fraud or other criminal activity, underperforming employees should be given the opportunity, guidance, and time to improve their performance. This process may include:

- a verbal warning
- a written notice after 30 days if there is no improvement
- a second written notice after another 30 days if there is little or no improvement
- and a written termination letter if there is no improvement after an additional two to four weeks

Termination Notice

The terminated employee should sign a severance agreement that specifies:

- the termination date
- final compensation (including any unused vacation)
- continuation of benefits (if applicable)
- waiver of the right to pursue legal action

INSURANCE

Contractors

Whether for routine maintenance, minor repairs, or major renovations, one or more contractors are likely working at your parish at any given time. Unfortunately, accidents, mistakes, or oversights that result in property damage or personal injury are inevitable—and may even lead to lawsuits.

To protect the Church, it is essential to require all contractors to carry both general liability and workers' compensation insurance, and to provide proof of coverage before beginning any work.

Certificate of Insurance

At a minimum, the Certificate of Insurance should:

- List your Church as both the Additional Insured and the Certificate Holder.
- Include a waiver of subrogation, prohibiting the insurer from seeking recovery from third parties for covered losses. This waiver should apply to the Church/property owner and all additional insureds.
- Provide general liability insurance with minimum limits of \$1 million per occurrence and \$2 million aggregate for bodily injury and property damage.
- Provide automobile liability insurance with a minimum limit of \$1 million per occurrence.
- Provide excess or umbrella liability coverage of at least \$4 million per occurrence.

Worker's Compensation

Workers' Compensation is insurance that provides wage replacement and medical benefits to employees who are injured or become ill as a result of their job. In most U.S. states, this is a legal requirement for employers.

If a contractor working for the Church fails to carry legally required workers' compensation insurance and an injury occurs, the Church could be held liable as a "statutory employer" under certain circumstances.

This means the Church may be sued to cover the injured worker's medical expenses, lost wages, and other damages. Legal defense costs and potential settlements could result in significant financial loss for the parish.

| ACORD [®] | | CERTIFICATE OF LIABILITY INSURANCE | | DATE (MM/DD/YYYY) |
|---|-------------------------------|------------------------------------|------|-------------------|
| | | | | VOID |
| THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER. | | | | |
| IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s). | | | | |
| PRODUCER | CONTACT NAME | | VOID | |
| VOID | PHONE (AC, No, Ext) | FAX (AC, No) | | |
| | E-MAIL ADDRESS: | | | |
| | INSURER(S) AFFORDING COVERAGE | | | NAIC # |
| | INSURER A: VOID | | | |
| | INSURER B: | | | |
| | INSURER C: | | | |
| INSURED | VOID | | | |

INSURANCE

Risk Management

Do you have candles burning over wood floors or near wooden statues?

Are you substituting extension cords for permanent wiring?

Are there signs of water damage on your ceilings or walls?

Situations like these pose serious risks to both property and people.

Be proactive:

1. Ask your insurance company to conduct a workplace safety, property, and general liability risk assessment survey. It's usually free.
2. Promptly execute their accident prevention recommendations.

When accidents or catastrophes do happen:

1. Call your insurance agent immediately. Your insurance company should be able to recommend corrective action and vetted remedial service companies.
2. Take photos.
3. Prepare an accident report.
4. Monitor the situation until it is contained and deemed safe.

An accident report should include:

- The nature of the incident
- The location of the incident
- The date and time of the incident
- Photos of the incident
- Witness (if any) statement
- Other relevant details
- Your contact information

INSURANCE

Special Events

Get special event insurance!

When a third party rents Church facilities for an event, the Church should require the renter to obtain event liability insurance.

This coverage ensures that the renter — not the Church — is held financially responsible for any injuries, property damage, or other liabilities that may arise during the event.

The event insurance policy should, at a minimum, meet the following conditions:

- Provide general liability coverage with limits of at least \$1 million per occurrence and \$2 million aggregate.
- If alcohol will be served, the policy must include Liquor Liability Insurance.
- The policy must name [the Legal Name of the Church] as both the Certificate Holder and Additional Insured.
- A valid Certificate of Insurance (COI) must be submitted to the Church office no later than 14 days prior to the scheduled event.
- Failure to provide proof of coverage may result in cancellation of the event.
- The policy should include coverage for damage to rented equipment and Church property arising from the event.
- The renter assumes all liability for any injury, damage, or loss resulting from the event and agrees to indemnify and hold harmless the Church, including its officers, staff, and volunteers.

Property Rental

Rent without jeopardizing your tax-exempt status.

Rental income is vital for many churches, but poor renter selection or agreements can risk tax-exempt status or trigger taxable income.

To help protect your Church's tax-exempt status, follow these guidelines when renting or leasing church facilities:

- Only rent to not-for-profit organizations or entities that are already exempt from paying property taxes.
- Do not rent to any individual—or their family members or entities they control—who can influence the Church's affairs, such as board members, pastors, or senior staff.
- Always rent or lease the property at fair market value. If rent is significantly below market value, the Church must issue the tenant a Form 1099 reflecting the difference between the rent charged and the fair market value.
- Ensure the renter's activities and functions align with the Church's insurance coverage and do not conflict with the Church's mission or tax-exempt purpose.

Rental or lease agreements should include:

- The names of both parties: the Church (lessor) and the renter (lessee)
- The address and description of the rental property
- Terms of the agreement (start/end dates, renewal terms, termination rights)
- Permitted use(s) of the space
- Rental or lease amount and payment schedule
- Security deposit and any applicable fees
- Repair and maintenance responsibilities
- The Church's right of access to the property
- Contact information for both parties
- Any required landlord disclosures, such as the presence of lead-based paint

Furthermore ...

- The Church should not warrant or represent that the space is safe or suitable for the renter's use. The renter is responsible for all necessary safety measures consistent with their event or intended purpose.
- The agreement must include a strong indemnification clause, releasing the Church from any liability resulting from the renter's use of the space.

Always consult with a qualified real estate professional and/or attorney to review or execute any lease or rental agreement on behalf of the Church.

REAL ESTATE

Sale of Property

Before you sell a building, consider these four alternatives.

Use the property to run a for-profit business.

Churches can create for-profit subsidiaries. The subsidiary would be a separate legal entity from the church. The subsidiary would generate unrelated business income (UBIT) for the church, pay taxes, and pay the remaining income to the church as a dividend.

Use the property for low-income housing.

Many churches have converted residences once used by religious, such as rectories and convents, into units for seniors and low-income families. Others have repurposed schools, church parking lots, and undeveloped land for multifamily structures such as townhouses and apartment buildings.

Sell your air rights.

St. Bartholomew's Church in Manhattan sold 50,000 square feet of air rights to JPMorgan Chase for \$20 million, enabling Chase to build a larger office building. Selling air rights – the space above your church that you have the right to develop – to a developer of an adjacent property requires the approval of the local community board and, if the church is landmarked, the approval of the local Landmarks Preservation Commission.

Lease your land.

Instead of selling a building or other property outright, you may have the option of leasing the land under the building. For example, St. Luke's Church owned a two-acre block of prime real estate in the West Village of New York City. They capitalized on the property by signing a 99-year land lease to a developer. Land lease payments to the church are over \$750,000 per year!

Consult with a qualified real estate professional and/or attorney to learn more about the options mentioned above.



SACRISTY

Consecrated Items

Extra consecrated items like hosts, wine, and holy water should be disposed of reverently.

Hosts

Unconsumed hosts are typically consumed by the celebrant at the altar, or if not possible, they are returned to the tabernacle.

Otherwise, to dispose of a host, the priest, deacon or eucharistic minister must dissolve it in water to the point where the host no longer has the appearance of bread.

Wine

After the distribution of communion, any remaining wine should be consumed by the priest or deacon at the altar.

Holy Water

Extra holy water should be poured into a sacrarium -- a special sink in the sacristy that empties directly into the ground.



SACRISTY

Linens

Corporal

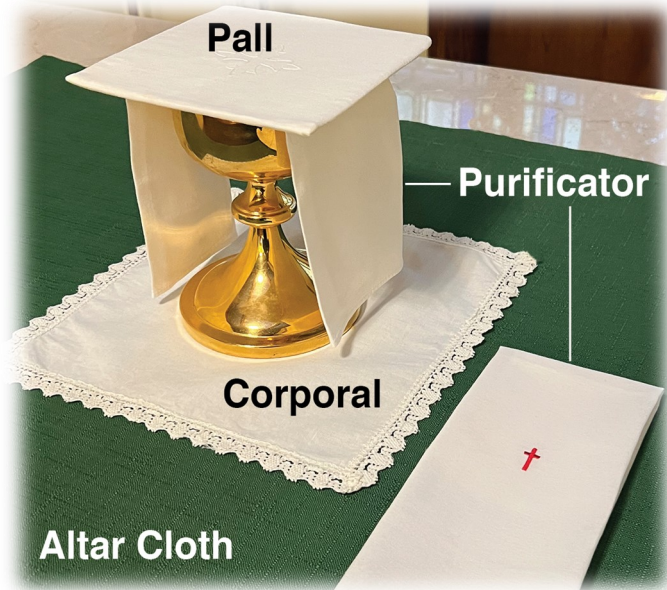
The white linen cloth on which the vessels containing the bread and wine are placed.

Pall (PAHL)

The stiff, square, white cover carried over the paten on top of the chalice. The priest or deacon uses the pall to ensure nothing falls into the chalice during the Mass.

Purificator

A white cloth used to cleanse the chalice and the communion cups. It resembles a napkin.



SACRISTY

Liturgical Colors

White or Gold

is used during Christmas and Easter, as well as for solemn feasts and celebrations of the Lord, such as the Feast of the Transfiguration. White symbolizes purity, joy, and glory.

Red

is used on Pentecost Sunday, Good Friday, martyrs' feasts, and Holy Spirit celebrations. It symbolizes the Holy Spirit's fire, love, and martyrs' blood.

Green

is used during Ordinary Time, which includes most of the liturgical year outside special seasons like Advent, Christmas, Lent, and Easter. It represents growth, life, and hope.

Violet or Purple

is used during the seasons of Advent and Lent, as well as on solemnities and penitential days. It symbolizes penance, preparation, and anticipation.

Rose or Pink

is used on the Third Sunday of Advent (Gaudete Sunday) and the Fourth Sunday of Lent (Laetare Sunday) to signify joy and anticipation within the penitential seasons.

Black

was traditionally used for Requiem Masses (funerals) but is less commonly used today. It symbolizes mourning and sorrow.

Blue

is used in a few Christian traditions, especially in Anglican and some Lutheran churches, as an alternative to purple during Advent. It symbolizes hope and anticipation.



SACRISTY

Vessels

Ciborium (si-BORE-ee-um)

A covered vessel used to hold the Hosts for distribution during Communion and for reserving the Blessed Sacrament in the tabernacle.

Paten (PAT-en)

A small, shallow plate used to hold the bread (Host) that becomes the Body of Christ during the Eucharist.



Chalice (CHAL-is)

A sacred cup used to hold the wine that becomes the Blood of Christ during the Consecration.

Cruets

Cruets hold the wine and water that the priest uses to fill his chalice for consecration, cleanse his hands, and purify the vessels after communion.



SACRISTY

Vestments

Alb

A white, ankle-length tunic worn by clergy as the innermost liturgical vestment. It symbolizes purity and is worn by priests, deacons, and altar servers during most liturgical celebrations, including the Mass.

Cincture (or Girdle)

A cord or belt tied around the waist to secure the alb. It may be white or the liturgical color of the day.

Chasuble

A colored outer vestment worn over the alb by the priest during the Mass. Its color varies depending on the liturgical season: green for Ordinary Time, white or gold for Christmas and Easter seasons, red for Pentecost and feasts of martyrs, violet or purple for Advent and Lent, rose for Gaudete Sunday (Third Sunday of Advent) and Laetare Sunday (Fourth Sunday of Lent).

Stole

A long, narrow cloth worn around the neck by priests and deacons. Its color corresponds to the chasuble and liturgical season. Priests wear the stole crossed over the chest, while deacons wear it diagonally from the left shoulder to the right hip.

Dalmatic

A liturgical vestment worn by deacons. It is similar in shape to the chasuble but with sleeves and often more decorative. The color of the dalmatic matches that of the chasuble.

Cope

A long, cape-like vestment worn by priests and bishops during processions, benedictions, and other non-Eucharistic liturgical actions. Its color can vary but is often the liturgical color of the day.

Miters

Tall, pointed hats worn by bishops. They are typically white, but the color can vary depending on the liturgical season or occasion. Bishops may also carry a crosier (a staff) during certain ceremonies.

Humeral Veil

A rectangular cloth priests or bishops use to hold and handle the Eucharist during Benediction or Exposition of the Blessed Sacrament. It is often white or gold.

Surplice and Cassock

The surplice is a white, knee-length outer garment worn by clergy, often over a black cassock. It is commonly worn by altar servers and clergy assisting in various liturgical roles.

Zucchetto

A skullcap worn by clergy, including bishops and cardinals. It is typically black for priests, purple for bishops, and red for cardinals.



SAFE ENVIRONMENT

First Aid

If a person suffers an accident that requires medical intervention:

1. Assess the victim's situation: determine if the person is unresponsive, unconscious, not breathing, bleeding severely, or convulsing.
2. Check for danger to self and others.
3. Call out for nearby adult assistance.
4. Contact 911 and explain the situation. Include the victim's location/address provide a telephone number for a return call.
5. Follow 911 first aid advice if offered.

If the victim is unresponsive and not breathing:

1. Begin CPR by a trained first aid or CPR responder if available.
If not ...
Refer to the **CPR for an Adult** chart (next page) and follow the directions.
2. Continue CPR until the victim responds or until professional help arrives and takes over.

If the person is bleeding, apply pressure.

If the person is convulsing:

1. Clear the area of objects they could hit.
2. Protect their head.
3. [If down] Turn them on their side to keep their mouth/airway clear and prevent choking on saliva or vomit.

In the case of convulsing, do not put anything in their mouth and do not give them anything to eat or drink until they are fully alert.

When the situation is under control:

- Notify a relative or guardian.
- Stay with the victim until help arrives.
- Get from the victim — and record— any details about the accident, how and when it happened, was anyone else involved, etc.

Complete an accident report as soon as possible (see below) and report the incident to your insurance company.

A standard accident/incident report contains the following information:

- date of report
- date and time of accident
- location of accident
- description of accident
- injured person(s) involved: full name, address, driver's license number, phone number, email address
- other person(s) involved: full name, address, driver's license number, phone number, email address, and nature of injury
- treatment or action taken or recommended
- witness name(s) and contact information
- who was notified of accident (police, relative, etc.)
- your name, affiliation, title, and contact information
- your signature

In the case of a severe allergic reaction:

Call 911 or take the person to a nearby emergency care facility or hospital if you notice any of these symptoms of an allergic reaction:

- itching or swelling of lips, tongue, or mouth
- itching or sense of tightness in the throat, hoarseness, hacking cough
- hives, itchy rash, or swelling of the face or extremities
- nausea, abdominal cramps, vomiting, or diarrhea
- shortness of breath, repetitive coughing, or wheezing
- “thready pulse” or feeling faint, passing out

The severity of these symptoms can change quickly and potentially progress to a life-threatening situation.

In the case of death:

Due to the severe nature of reporting a death, law enforcement and fire department medical personnel must be contacted immediately.

Then, contact your parish insurance company.

CPR for an Adult

1

Check the person and the person's ABCs (Airway, Breathing, Circulation).

If the person is unresponsive and not breathing normally, call EMS/9-1-1 and get an AED or have someone else do this.



2

Place both of your hands on the centre of the person's chest.

Do 30 chest compressions: Push deeply and steadily.



3

Open the airway by tilting the head back and lifting the chin.

Place your barrier device over the person's mouth and nose.

Give 2 breaths.



4

Repeat cycles of 30 chest compressions and 2 breaths.

Continue CPR until an AED arrives or more advanced care takes over.



The information in the graphic above (created by the Canadian Red Cross) does not replace formal First Aid and CPR training.

SAFE ENVIRONMENT

Active Shooter

If you hear gunshots or witness signs of an active shooter, act immediately:

1. Determine if running is safe.
2. Leave your belongings behind.
3. Warn others not to enter the danger zone.
4. Call 911 as soon as it is safe.

If you're in a room with children:

1. Close and lock/secure the door(s).
2. Turn off room lights.
3. Stay away from windows.
4. Stay in the corner of the room.
5. Call 911 with location and situation.
6. Remain quiet.

If you're in the gunman's line of sight:

1. Run away in a zigzag pattern or move from cover to cover.
2. Once you've reached safety, call 911 and inform them of the situation.
3. Warn others of what's going on inside, and don't let anyone enter the building.

If evacuation is not possible, hide.

If you cannot run or hide, fight.

Active shooter drills should be conducted at least once a year.”



SAFE ENVIRONMENT

Bomb Threat

Record/save threat information.
Activate fire alarm.
Evacuate building.
Do not turn off lights.
Close, but don't lock doors.
Call 911.

If the threat is received by phone, obtain as many details as possible for law enforcement:

- phone number of the caller
- date and time of the call
- exact warning or threat
- bomb location, description, kind of bomb
- when the bomb will go off
- what will set the bomb off
- did the caller place the bomb, why, name

If the threat is received by mail, email, voice mail or fax,

do not throw it away, delete it, or erase it. Save all evidence for law enforcement.

SAFE ENVIRONMENT

Child Abuse

If you suspect child abuse or neglect, report it immediately.

Only a reasonable cause to suspect is required — certainty is not necessary.

If the child is in immediate danger, call 911.

Otherwise, contact your state's Child Protective Services agency, or call the Childhelp National Child Abuse Hotline at 1-800-422-4453.

When making the report, have the following information:

- child's name and address
- child's age, sex, and primary language
- nature and extent of the child's injuries
- type of abuse/neglect
- names of siblings and other adults living in the home (when possible)
- names of all persons with knowledge of the alleged abuse

Definitions:

An abused child is one whose parent or another person legally responsible for their care:

- inflicts physical injury upon the child,
- creates a substantial risk of serious injury, and/or
- commits an act of sexual abuse against the child.

Maltreatment refers to the quality of care a child receives. It occurs when a parent or another person legally responsible for the child's care:

- harms the child, or
- places the child in imminent danger of harm by failing to exercise the minimum degree of care in providing food, clothing, shelter, education, or medical care — when financially able to do so.

SAFE ENVIRONMENT

Discrimination

If you are discriminated against or harassed:

- Make your unease and disapproval known to the harasser directly and immediately, whenever it is safe and possible to do so.
- If the situation is not resolved, report the incident — both verbally and in writing — to your supervisor.

If you witness or are aware of another person being discriminated against or harassed:

- Report it to their supervisor as soon as possible.
- Supervisors and managers have an additional duty to report witnessed or suspected discrimination, harassment, sexual harassment, or retaliation to their employers.

If your employer is your harasser, or if you do not trust how your employer will react, contact your State Human Rights Agency.

SAFE ENVIRONMENT

Fire Safety

If you see fire or smell smoke:

1. Call 911.
2. If possible, evacuate the building.
3. If time permits, close, but do not lock doors behind you.

If smoke, heat, or flames block your exit routes:

1. Stay in the room with doors closed.
2. Place a wet towel, cloth, or clothing under the door.
3. Open a window and signal for help by calling, waving a brightly colored cloth, or using a flashlight.
4. Call 911.

After the incident, report the fire to your insurance company.

Staff and volunteer fire safety drills should be conducted at least once a year.

SAFE ENVIRONMENT

Gas Leaks



If you smell gas:

1. Leave the building or area of the suspected leak as quickly as possible.
2. As you're leaving, inform others in the same area.
3. Call the National Gas Emergencies number 1-800-892-2345 or the 24-hour emergency number for your gas provider.
4. Call 911 to notify police and fire officials.

It's not always possible to detect a gas leak on your own. Have annual gas inspections performed by a licensed master plumber or natural gas contractor.

SAFE ENVIRONMENT

Violent Situations

If someone threatens you --

verbally, physically or with a weapon --
and it is safe to do so,

leave the area immediately. Then call 911.

If you cannot leave the area:

Be empathetic.

Try not to judge the person's feelings;
they are real, even if not based on reality.

Clarify messages.

Listen to what is being said. Ask reflective
questions such as, "Tell me what happened,"
or "How can I help you resolve this?"
Use both silence and re-statement when
communicating.

Respect personal space.

Standing too close to a person can escalate
their anxiety. If possible, position yourself so
that a barrier (e.g., table, desk, chair) is
between you.

Permit verbal venting.

Allow the individual to release as much energy
verbally.

Avoid over-reacting.

Stay calm, rational, and professional. If the
person challenges your position, training, policy,
etc., redirect the individual's attention to the
issue at hand.

Keep your non-verbal cues non-threatening.

Be aware of your body language, movement,
and tone of voice. The more you lose
composure, the less an aggressor listens to
your words.

Cyberattack



If you see a message on your computer like the one pictured above ...

Act quickly:

Do not click on anything in the pop-up message.

Disconnect from the Internet by unplugging your desktop computer or removing the batteries from your laptop.

Restart your computer and run a virus scan.

If you think you have been hacked or infected:

- Use a different device to change your important passwords.
- If you suspect your credit card information may have been stolen, contact your bank or card issuer to cancel the cards and request replacements.
- Call your local tech support.
- Report the attack to the Federal Trade Commission (FTC):
<https://reportfraud.ftc.gov/>
- Report the attack to the FBI Internet Complaint Center (IC3):
<https://www.ic3.gov/>

What not to do:

Do not respond or reply to any solution or telephone number provided by the Alert. For example, do not reply to messages like: "Give us access to your computer and we'll eliminate the virus. Just provide a credit card number to pay for our service."

Before a breach affects your organization:

Establish a security breach response plan. Start by forming a technology security team with clear responsibilities for handling an attack.

Typical security breach procedures include:

- Disconnecting power from affected equipment and systems immediately.
- Engaging your local tech support to investigate the breach's scope, contain the damage, and identify the breach's origin and any system weaknesses.
- Notifying affected parties (e.g., parishioners, donors, alumni, vendors).
- Taking steps to prevent future breaches, such as employee training and increased cybersecurity awareness.
- Investing in cyber insurance coverage to protect your organization in the event of future attacks.

Cybersecurity Best Practices

- Use strong, unique passwords.
- Enable two-factor authentication.
- Install antivirus software on all computers.
- Encrypt sensitive data.
- Beware of phishing scams.
- Don't give out personal or sensitive information.
- Back up data regularly.
- Establish security breach procedures.

Internet Connection



Do-it-yourself fixes.

Check other devices.

Start by checking whether the issue is limited to a single device or affecting all devices on the network. If only one device is experiencing problems, it may be a device-specific issue.

Restart your modem and router.

- Unplug the power cord from your modem and router and wait for about 60 seconds.
- Plug in the modem first, wait for it to fully start (about 1–2 minutes).
- Plug in the router and wait another minute.

Examine the indicator lights on your router. Different routers have different light patterns, but usually, there are lights for power, internet, and individual Ethernet ports. Check for any error indicators or if the internet light is off or blinking.

Verify Wi-Fi settings.

Make sure your Wi-Fi is enabled.

On a wireless router, make sure the Wi-Fi button is turned on.

Disengage the Wi-Fi and then reconnect using the password.

Check for service outages.

Visit your internet service provider's website or contact their customer support to check if there is a known outage in your area.

Check cables and connections.

Make sure the Ethernet cable (if you're using one) is connected to both the computer and the router.

Check firewall/antivirus.

The firewall or antivirus software on your computer may block internet access. Temporarily disable them to see if they are causing the issue.

Check network adapter settings.

On Windows go to: Settings > Network & Internet > Status.

On macOS go to: System Settings or Preferences > Network.

Check IP configuration.

Check your device's IP configuration to ensure it automatically obtains an IP address (DHCP). Incorrect IP settings can cause connectivity issues.

Contact your ISP (Internet Service Provider).

If none of the above steps resolve the issue, contact your Internet Service Provider's customer support. They can run diagnostics on their end, assist you further, or determine if the problem is on their end.

Document any error messages you encounter during the troubleshooting process. This information can be helpful when you contact your ISP for assistance.

Technology Policy



Misuse of office technology and data can be disastrous. Help prevent it by implementing a technology policy clearly outlined in your employee handbook.

Violations of your 'technology policy' may be grounds for disciplinary action, including termination.

Authorized Use

Office equipment should be used only for work-related activities and only by authorized personnel.

Church employees should not permit their children, spouses, other relatives or friends to use office computers for personal purposes such as gaming or other entertainment.

Such use increases the risk of exposing the office IT system and data to malware, spyware, adware, phishing attacks, and viruses.

Separate Systems

Separating general administrative work from data processing and financial work — by using two password-protected accounts and computers — also reduces the risk of a sensitive-data breach.

Additional policy guidelines should address acceptable and unacceptable use of office technology, password protection, and confidentiality.

VIOLATIONS

Dept. of Buildings

Concerned primarily with safety, the Department of Buildings (DOB) is responsible for regulating building construction, licensing, and zoning.

All major repairs, structural alterations, mechanical upgrades, and construction projects require DOB work permits and follow-up inspections.

Building owners — such as the pastor in the case of many churches — are subject to significant fines for violations related to unpermitted or non-compliant building work.

You or your contractors should:

- Always obtain Department of Buildings (DOB) work permits when required.
- Perform work strictly within the scope of the issued permit.
- Hire only licensed and insured engineers and architects.
- Hire only licensed and insured contractors and subcontractors .

To be proactive and stay compliant, you should:

- Perform regular maintenance on building exteriors and infrastructure, including electrical, plumbing, and mechanical systems.
- Comply with Department of Buildings (DOB) inspection and reporting requirements for façades, boilers, elevators, and other regulated systems.

The Department of Buildings also issues the Certificate of Occupancy (CO), which specifies how a building may be legally used (e.g., as a place of worship, residence, school, etc.) and confirms compliance with all applicable building codes and regulations.

Many older churches may not have a CO on file unless they have changed their use, means of egress, or occupancy classification, which would then trigger the requirement for one.

VIOLATIONS

D.E.P.



The Department of Environmental Protection (DEP) manages water quality and supply and works to reduce air, noise, and hazardous materials pollution.

The DEP may conduct unannounced inspections of your property looking for environmental violations. Fines typically begin in the thousands of dollars.

Common violations include:

- Improper disposal of hazardous waste
- Improper removal of materials containing asbestos
- Rusted or broken water and sewage lines
- Leaking or running fire hydrants
- Clogged or damaged catch basins
- Sewer backups
- Flooding

Avoid violations and fines by complying with local DEP regulations.

VIOLATIONS

Dept. of Sanitation

Churches have the same obligation to follow local sanitation regulations as do commercial properties.

Sidewalks and Gutters

Churches must keep the sidewalks adjacent to their property clean and unobstructed. This includes:

- Removing litter and debris from the sidewalk and street gutter
- Clearing snow and ice to maintain a safe, passable walkway
- Ensuring sidewalks are free from obstructions such as trash bags, signage, or other items

Trash Disposal

To prevent rodent infestations, garbage must be properly contained. Failure to do so can result in fines. Review your local sanitation ordinances to determine:

- What type of containers are required
- When containers should be placed out for pickup
- Large item (e.g., furniture or appliances) disposal procedures
- Hazardous material (e.g., batteries, paint, electronics) designated drop-off locations

Recycling and Composting

An increasingly enforced city ordinance requires the separation of recyclables and compostables:

- Recyclables: Metal, glass, plastic, cartons, paper, and cardboard must be separated and placed in clearly labeled bins with secure lids or in clear plastic bags.
- Compostables: Food scraps, yard waste, and food-soiled paper must be separated and placed in brown compost bins.

VIOLATIONS

Fire Department

Fire department inspectors are authorized to conduct unannounced inspections of your property.

To be prepared for a fire department inspection, ensure the following:

- Fire exits are clearly marked and unobstructed
- Smoke and fire alarms are properly placed and functioning
- Electrical wiring and circuit panels comply with local fire codes
- Fire extinguishers, sprinkler systems, and standpipes are in working order
- Flammable materials are properly stored in approved containers or storage areas

If you receive a fire department summons, promptly correct the unsafe condition and provide proof of the correction. Failure to comply may result in a fine.

