

Appendix A

The following legislation changes and additions to the Pastoral Handbook of the Archdiocese of Denver take effect July 1, 2025. All changes were reviewed by the Presbyteral Council and the Archbishop had adequate time to consider all their feedback. These items are better understood when read in the context of their chapter and/or section. Presented below are summary explanations of what was changed.

General clean-up of language, grammar, formatting, correction of typos, and updating of language to reflect current structures has been done in various parts of the handbook and is not specifically reflected in this appendix.

Where new items have been added, it is sometimes the case that it necessitated the renumbering of the section. The new numbering should be used for all policies, but it is inevitable that a prior policy that has not been updated will retain a citation that is now inaccurate.

The following sections have been modified to read as follows:

- 2.2.4.3. Priests make a promise to pray the Liturgy of the Hours. By means of the Liturgy of the Hours, the Church sees the sanctification of time and persons being accomplished. For a priest, prayer is a primary duty and is essential for priestly ministry. Priests and deacons are obliged to pray the Liturgy of the Hours daily. Seminarians and deacon candidates should be introduced to and encouraged to pray the Liturgy of the Hours, since it is the official prayer of the Church and gives a firm liturgical direction to their prayer.
Priests should promote this treasury of prayers to the laity, particularly through its common celebration in the local parish. When possible, the priest should lead the people of God in this form of prayer.
- 4.1.3. Request for School Closing
The Office of Catholic Schools, at the direction of the Superintendent, should direct a thorough study of any situation where the viability of a school, whether Archdiocesan or Archdiocesan related, is in jeopardy. The Superintendent will then present recommendations to the Archbishop. The actual decision to close a school can be made only by the Archbishop in consultation of the Presbyteral Council; and when it is a parochial school, in consultation with the pastor. The decision to permanently close or substantially change the enrollment of a Catholic school must be made, in writing, by the pastor, president of the religious order, or appropriate administrator by February 1 of the school year prior to the proposed change. Sufficient time should be provided in announcing a closure to allow faculty to seek employment and for student enrollment opportunities at other Catholic schools where available.
- 5.12.1.8. Genealogists or other researchers may make a request for information on deceased family members. Any request for genealogical information should be forwarded to the archives office with the understanding that neither the diocese nor the parish are to issue certificates or other certified records for individuals that are deceased. It is the duty of the pastor to provide sacramental certificates to individuals who need their records for their life in the Church. A fair administrative fee to provide copies of certificates may be suggested but not required.
- 7.1.10. Email and Phone Communications
The email and phone systems are provided to Archdiocesan and Ecclesiastical Organization employees to assist in promoting and advancing the mission of the Church. Mobile phones are provided to select employees who need this form of communication in their respective roles. The right to retrieve the contents, including emails, phone history, and voicemails for legitimate reasons, is reserved to the employer (e.g., to retrieve lost messages, to comply with investigations of wrongful acts, to recover from systems failure, or to periodically monitor the systems to ensure that system policies are followed). Personal use of email, voicemail or mobile phones by employees is permitted, but use cannot interfere or conflict with business use. Personal use should be kept to a minimum.

Use of personal mobile phones or other personal electronic devices for work (email, Microsoft Teams, document editing, etc.) is permitted but not recommended. If employees do use their personal devices for work, whether they are being reimbursed for that use or not, may need to submit their devices for review in cases of litigation or violation of Archdiocesan policies. This could result in seizure of the device.

- 7.1.10.3. j. Prohibited practices: Storing important emails, attachments, and documents, especially those items containing confidential or sensitive information in an insecure manner.
- 7.1.18. d. A direct supervisor with the appropriate approval authority must approve an employee's completed expense reimbursement report. An approving supervisor is responsible for (i) confirming expenses are qualified for reimbursement, timely submitted, and properly supported with documentation according to the requirements of the plan, for (ii) ensuring correct coding in comparison to annual budget and nature of expenses, and for (iii) ensuring reimbursement total is accurate based on line-item amounts. A supervisor's signature on an employee reimbursement request package certifies that they have validated all the above criteria have been met.
- g. Business expenses will not be reimbursed without proper completion, original itemized receipts, supporting documentation and appropriate level of approval of the expense reimbursement report. A summarized receipt (i.e., a receipt that does not list what was purchased) or a credit card statement showing only a total vendor charge is insufficient support as appropriateness and business purpose of all charges cannot be verified by the total. A summarized receipt for a restaurant with a stated reason for the meal is acceptable.
- 7.1.18.4. The Archdiocesan Corporation and the Ecclesiastical Organizations reimburse employees for the use of their personal vehicles when on business at the current IRS allowed reimbursement rate, plus tolls and parking, provided that (1) the use is in the best interest of the Archdiocesan Corporation and the Ecclesiastical Organizations, and (2) the employee does not receive a car allowance. The number of miles submitted for reimbursement represents miles driven above and beyond an employee's normal commute to their primary work location. Therefore, even if an employee begins their drive to a business event from home, reimbursable mileage should be calculated net of the distance between the employee's home address and their primary work location. The IRS rates change annually; the reimbursement must therefore be submitted using the current rate in effect when the mileage was incurred.
- 7.1.18.21. Honoria and Contractors –Honoria and contractor fees should not be paid for personally by employees and therefore should not be submitted on employee expense reimbursement reports (Ref: Utilization of Consulting Services, 7.1.17.). Rather these types of expenses should be contracted for through properly drafted and approved Archdiocesan Corporation or Ecclesiastical Organization agreements for third party services. Employees shall neither include charitable gifts, donations, or stipends given on behalf of the Archdiocese in their reimbursement requests. Such expenditures should be processed via a company credit card or check request of the Accounts Payable process.
- 8.1 The entire section has been reworked, see the text in the chapter.
- 10.3.5. Parishes that want to reorganize the work at their parish to share resources with other parishes for the sake of spending more time and resources on mission should consider utilizing the Mission Support Centers program, where teams are currently available in that region.
- 10.5.3. b. When utilizing electronic banking or EFTs, parishes must develop and maintain a system to produce information documenting the banking activity in a manner that requires the pastor or other authorized approver with sufficient spending authority to approve the transactions in writing (electronically or physically) in advance of payment. The procedures must be developed to preserve the signature authority of the pastor in accord

with 10.4.0. Invoices for EFT payments should be attached to the bank statements each month for review by the Pastor or his designee. The parish finance council is to review the electronic banking activity and systems of documentation and internal controls on an annual basis. At a minimum, parishes should verify all EFT transactions within 24 hours of initiating the transaction in order to verify the transactions occurred as intended. If any discrepancy in an EFT transaction occurs, parishes must notify their bank immediately.

- 10.5.5. c. Parishes with a deficit identified at any point, but especially during the budget setting process shall notify the Office of Parish Finance immediately upon determining this deficit exists so that appropriate support can be provided without delay.
- 10.8.2. Parish Financial Reporting to its Parishioners – Parishes are to report to their parishioners, by September, the current fiscal year operating budget and prior fiscal year financial statements, including a summary balance sheet and income statement, reflecting the total parish financial activity, income statement, reflecting the total parish financial activity, and it is required to be accessible on the parish website. In addition, the information below is to be reported, by September, via the parish bulletin and any other means found appropriate at the parish. Templates will be available for parishes, both with and without schools, from the Office of Parish Finance.
 - a. Required for all parishes: average weekend mass attendance, number of sacraments given in the prior calendar year, gross dollar amount and number of charities or organizations supported/served by social outreach, total income and expense for the parish, offertory trend for the last 3 years.
 - b. Required for parishes with schools: enrollment in Preschool and K-8, posted tuition rates, cost to educate (preschool through 8th grade), average tuition collected, a breakdown of how the difference between tuition collected and cost to educate is funded, including, grants, scholarships, fundraising, and offertory contribution.
 - c. Suggested for all parishes: new and total registered families, enrollment in faith formation or adult and youth education, number of volunteers, number or percentage of families using electronic giving, prior year ACA goal and collections, capital project updates, including status, anticipated final costs, pledges, collections and AoD loan expected (or balance), total income and expense trend for the last 3 years.
- 10.9.2. a. Internal Audit will visit parishes on a regular basis to perform Full-Scope Parish Reviews. Internal Audit will visit those parishes with total revenues greater than or equal to the amount defined in Exhibit V II-n (the Amount) on an annual basis, and parishes with total revenues less than the Amount no less than once every 5 years. The requirement of annual visits to parishes with revenues greater than or equal to the Amount may be modified by Internal Audit based on the results of the parish's most recent Full-Scope Parish Review. For those parishes with less than the Amount in revenues, Internal Audit may also annually distribute an internal control checklist to each parish for completion. Exceptions for parishes with less than the Amount in revenues are described in 10.9.2.b. For parishes using Mission Support Centers teams, the regular parish internal audit would be waived, including the fees associated with these audits, in the first year of engagement.

Exhibit IV The Code of Conduct's second page is dedicated to listing changes that have been made.

The following sections/paragraphs were added to the Handbook:

7.1.4. Office of Mission Advancement

The Office of Mission Advancement's charge is to grow and increase philanthropic and fundraising revenue streams via the leading, guiding and collaboration on all facets of philanthropy for the Archdiocese of Denver, all ministries and ecclesiastical entities. Areas of focus include donor and prospect trends and analysis, best practices, donor strategy, the closing of major gifts, annual funds and specific campaigns, increased offertory, philanthropic

feasibility studies, capital campaigns and select vendor vetting and management. Care is taken as the office works hand in hand with the Offices of Marketing and Communication, Parish Finance, Finance, IT, Mission Support Centers, Gift Processing, Grants, Construction, Real Estate and Office of Catholic Schools. Other areas of focus include event planning and management with regards to donors as well as the highest-level of Archdiocese leadership. The Office of Mission Advancement represents the AOD at regional, national and international conferences and meetings when necessary and when appropriate

7.1.5. Office of Marketing & Communications

The Office of Marketing and Communications collaborates with the Office of Mission Advancement and leads all mass-communications efforts related to the Archbishop's Catholic Appeal, Seminaries' Appeal, and Prophet Elijah House/Retired Priests' Appeal.

In addition, the Office of Marketing & Communications provides communications support for the Office of Mission Advancement's efforts on major donor stewardship, events, and capital campaigns.

7.1.6. The Mission Support Centers teams provide business and administrative services to the Archdiocese and certain Ecclesiastical Organizations in the following areas: fiscal management, treasury, banking, investments, budgeting, financial planning, accounting, human resources, information systems, facilities management, mission advancement, marketing and communications, and payroll, to allow these organizations to focus on their respective missions within the larger mission of the Archdiocese and the Church.

The Mission Support Center teams are organized in such a way that the services are undergirded by the expertise of the Operations Leadership Team and Curia staff, but serve the organizations in a service model that includes a direct relationship contact for each organization who oversees the work of the team providing those services.

The Mission Support Centers teams are hired by and are directly overseen by the Executive leadership of the Archdiocese but are not formally part of the Curia staff, as documented by Canon Law. The same candidate screening procedures applicable to the position of CFO are applicable to other positions within the Mission Support Centers, as deemed prudent.

8.11. Safety and Security

Leaders of the Church have the responsibility to protect the faithful as they live out their faith life at Masses, attending schools, engaging in works of mercy, etc. (cf. Can. 1220 §2). The Archdiocese of Denver is committed to proactively managing security risks, thus, its program of safety and security, as found on the parish connect website, should be an aspect of policies, procedures, and decision-making activities at parishes.

10 *The following paragraph was added to the beginning of Chapter 10 under the heading of "Purpose":*
While this chapter is designed to present business practices for parishes, it is not comprehensive. When a specific business practice is not addressed in this chapter, and when an applicable practice is not already addressed in a parish's operating procedures, the policies of the Archdiocesan Corporation and Related Ecclesiastical Organization presented in Chapter 7 are to be observed as best practices for operations.

10.2.0 Mission Support Centers

The Mission Support Centers are regionally based teams that provide business and administrative services to a group of proximate parishes (and schools) in the following areas: budgeting, financial planning, accounting, human resources, information systems, mission advancement (fundraising), communications, and payroll (and for schools: tuition management, admissions and enrollment, enrollment marketing, and teacher recruitment). The Mission Support Center teams do work for the pastor while being undergirded by the expertise of a central leadership team as well as the Curia staff. While not formally part of the Archdiocesan Curia as a department, the Mission Support Center teams are hired, trained by, and have ongoing support from the central leadership of the Archdiocese.