Parochial Report Workshop

JANUARY 28, 2020

FACILITATED BY:

MARTHA GOODWILL
ANNE VICKERS
Agenda

• 10:00 – 12:00 Presentation
  • Overview
  • The Form
  • Line by Line Instructions-please ask questions

• 12:00 – 1:00 Lunch
The Wider Church

“For just as the body is one and has many members, and all the members of the body, though many, are one body”
1 Corinthians 12:12

The Parochial Report is a tool for the collection of data that is intended to assist the wider Church in understanding itself and planning for mission.
Within our Diocese
Effects of Corrections

Key Financial Management Trends

Trend in ASA and Plate/Pledge Income

ASA
Plate & Pledge

$306,009
$301,033
$299,615

$281,621

2019 Form

Forms are due by March 1st

Forms are found at: https://episcopalchurch.org/research/forms-and-instructions

Must be filed on-line at (NEW): https://reports.dfms.org/
### Communicants in Good Standing of the Reporting Congregation

**Communicants in good standing:** Baptized members of the reporting congregation who "have received Holy Communion at least three times during the preceding year" and are faithful in corporate worship, unless for good cause prevented," and "in working, praying, and giving for the spread of the Kingdom of God."

3. Adult communicants in good standing (age 16 and over) = __________

4. Youth communicants in good standing (under age 16) = __________

5. **Total communicants in good standing (sum of 3 and 4) =** __________

6. **Others who are active** whose baptisms are not recorded in the Membership Register, or in another Episcopal congregation. **Others =** __________

### Using the Service Register:

**Average Sunday Attendance for 2016**

7. **Sunday ( & Saturday Evening) Attendance** Divide total attendance by the total number of Sundays when services were held. **Avg. Sunday Attendance =** __________

**Weekday Attendance in Congregations without Sunday Attendance**

8. **Average Principal Worship Service Attendance on a Weekday (for congregations without Sunday or Saturday evening services) =** __________

**Easter Attendance in 2016**

9. **Easter Sunday Attendance** __________

### Sacraments & Services:

10. **Total Sunday & Saturday Evening Eucharists** __________

11. **Total Weekday Eucharists** __________

12. **Total Private Eucharists** __________

13. **Daily Offices on Sunday or Saturday Evening** __________

14. **Daily Offices Held on Weekdays** __________

15. **Marriages Conducted in 2016** __________

16. **Burials Conducted in 2016** __________

### Using the Register of Church Membership and Rites:

17. **Baptisms in 2016**

18. **Baptisms 16 years and older** __________

19. **Baptisms under 16 years of age** __________

20. **Confirmations in 2016**

21. **Confirmations 16 years and older** __________

22. **Confirmations under 16 years of age** __________

23. **Received in 2016**

24. **Received by a Bishop** __________

### Education:

22. **Total Church School Students enrolled in 2016** __________

23. **Regular Sunday or weekday adult education programs held?** Yes ☐ No ☐

24. **Number of adults engaged in religious education or spiritual formation** __________
Who should be included in this count?

All persons of whatever age, lay or clerical, who participated in all or part of your services, in the nave, choir, or sanctuary on Sunday mornings (or Saturday evening if that is, in effect, an anticipatory Sunday Service).

In addition, if your main worship service(s) for the week are held on a day other than Saturday or Sunday and if you do not hold worship services on Saturday or Sunday, count such services as Sunday attendance.
Key line –

List all clergy **CURRENTLY** (as of today) serving in your congregation.
Outreach Ministries and Volunteer Activity of this Congregation

Using the check boxes below, did your congregation provide any of the following community service or outreach ministries during 2017?

If yes, were few volunteers involved in the ministry, or were a larger number of your members involved?

Please also estimate in the space provided approximately how many people were helped or served each month by ministry:

<table>
<thead>
<tr>
<th>No</th>
<th>Few volunteers involved</th>
<th>Many volunteers involved</th>
<th>Estimated number of people served</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Food pantry, soup kitchen or meal projects</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>2. Sustainable food garden/cooperative (such as &quot;Farm to Tray&quot;)</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>3. Cash, vouchers or help with rent/utilities</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>4. Day care, pre-school, before or after-school programs</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>5. Tutoring or literacy programs</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>6. Health programs (parish nurse, clinics, health education, etc.)</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>7. Community organizing, organized social issue advocacy</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>8. Job placement, job training, employment counseling</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>9. Building projects (such as Habitat for Humanity)</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
</tbody>
</table>
Stewardship and Financial Information of the Reporting Congregation

**Number of Pledges**
1. Number of signed pledge cards for 2006 report year (\(1\))
2. Total dollar amount pledged for 2006 report year (\(2\))

**Operating Revenues**
3. Plate offerings, pledge payments & regular support (\(3\))
4. Available for operations from investments (\(4\))
5. Other operating income, including unrestricted gifts & restricted gifts used for operations & contributions from congregational organizations (\(5\))
6. Unrestricted bequests used for operations (\(6\))

**Non-Operating Revenues**
8. Capital funds, gifts & additions (\(8\))
9. Additions to endowment & other investment funds (\(9\))
10. Contributions & grants for congregation-based outreach & mission programs (\(10\))
11. Funds for transmission to other organizations (\(11\))

**Operating Expenses**
12. To diocese for assessment, apportionment, or fair share (\(12\))
13. Outreach from operating budget (\(13\))
14. All other operating expenses (\(14\))

**Non-Operating Expenses**
15. Major improvements & capital expenditures (\(15\))
16. Expenses for congregation’s outreach & mission (\(16\))
17. Funds contributed to Episcopal seminaries (\(17\))
18. Funds sent to other organizations (\(18\))

**At Year-End:**
19. Total cash in checking & passbook savings accounts (\(19\))
20. Total investment at market value (\(20\))

**Calculations:**
- Subtotal Normal Operating Income (\(3+4+5+6\)) = \(A\)
- Assistance from diocese for operating budget (\(7\))
- Total Operating Revenues (\(A+7\)) = \(B\)
- Subtotal Non-Operating Revenues (\(8+9+10+11\)) = \(C\)
- Total All Revenues (\(B+C\)) = \(D\)
- Subtotal Operating Expenses (\(12+13+14\)) = \(E\)
- Subtotal Non-Operating Expenses (\(15+16+17+18\)) = \(F\)
- Total All Expenses (\(E+F\)) = \(G\)
All funds, from whatever source, that are used for the general operation of the congregation are operating revenues.

The general operation of the congregation includes—but is not limited to—compensation of clergy & lay staff, all expenses related to operating and insuring the building(s), expenses of the music program, church school, adult education programs, flowers and supplies for the altar, diocesan apportionment, and office expenses.
Some Exclusions-Line 5

- **Net** expenses from fundraisers against revenues (if a loss, record as an expense)

- **Net** expenses from rentals against revenues (if a loss, record as an expense)

- **Exclude** insurance proceeds

- **Exclude** the apportionment rebate—should go on line 7
Pre-paid Pledges

In the year received (2019):
◦ Debit – Cash
◦ Credit – Prepaid Pledges (liability)
◦ Not recognized as revenue in the year received.

In the pledge year (2020):
◦ Debit – Pre-paid Pledges
◦ Credit – Pledge Revenue
◦ Recognized as revenue in the year of the pledge.
Restricted, Unrestricted, Designated, Undesignated Funds

- **Restricted Funds** – designated by the **donor** for a specific purpose.

- **Unrestricted Funds** – may be **designated** by the **vestry** for a specific purpose.

A donor may restrict a gift for an operating purpose (e.g., flowers, candles, altar supplies) and the income is considered operating income because the gift is used for an operating purpose.
Capital Funds, Gifts, Additions-Line 8

All designated or restricted contributions for the purpose of:
• Land
• Buildings
• Construction
• Major capital projects (new capital programs or capital projects that extend the life of existing fixed assets).

Only contributions and grants received during the report year.

Do not enter interest, dividends, appreciation or depreciation on capital contributions already received.
Accounting for Capital Additions-Line 15

- In the year payments are made:
  - Debit – Balance Sheet
    - Building Improvements
    - Furniture/Equipment
    - New Building
    - Land
    - Construction in Progress
  - Credit – Cash
## Revenues

### Contributions
- 4002 - Pledges
- 4003 - New Year's
- 4004 - Non Pledge Giving
- 4006 - Plate
- 4008 - Easter/Ash Wed Offering
- 4009 - Good Friday/Maundy Thurs
- 4016 - Christmas Offering

### Total Contributions

### Other Income
- 4010 - Bank Interest
- 4017 - Property Rental Income-Forest Ave
- 4018 - Property Rental Inc-Rainbow Kids
- 4019 - Property Rental Income-Building Use
- 4021 - Cornerstone Kids
- 4026 - Distributions from Investment
- 4027 - Roof Repair Pledges
- 4028 - Kitchen Improvement donation

### Total Other Income

### Total Revenues
# Monthly Analysis of Revenues & Expenses - Church Fund

**January to December 2014**

<table>
<thead>
<tr>
<th>Accounts</th>
<th>Annual Budget</th>
<th>YTD Budget</th>
<th>YTD Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>5216.00 - Property Insurance</td>
<td>$21,000.00</td>
<td>$21,000.00</td>
<td>$16,769.25</td>
</tr>
<tr>
<td><strong>Total <em>Building &amp; Grounds</em></strong></td>
<td>$44,706.00</td>
<td>$44,706.00</td>
<td>$41,243.87</td>
</tr>
<tr>
<td><em>Other</em></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5010.00 - Diocesan Assessment</td>
<td>$32,565.00</td>
<td>$32,565.00</td>
<td>$32,565.00</td>
</tr>
<tr>
<td>5223.00 - Theological Education</td>
<td>$1.00</td>
<td>$1.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>5300.00 - Diocesan Loan Repayment</td>
<td>$21,480.00</td>
<td>$21,480.00</td>
<td>$21,479.76</td>
</tr>
<tr>
<td><strong>Total <em>Other</em></strong></td>
<td>$54,046.00</td>
<td>$54,046.00</td>
<td>$54,044.76</td>
</tr>
<tr>
<td><strong>Total <em>FIXED EXPENSES</em></strong></td>
<td>$317,257.05</td>
<td>$317,257.05</td>
<td>$313,543.27</td>
</tr>
<tr>
<td><strong>VARIABLE EXPENSES</strong>*</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><em>Service (10%)</em></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5050.00 - Service</td>
<td>$250.00</td>
<td>$250.00</td>
<td>$250.00</td>
</tr>
<tr>
<td><strong>Total <em>Service (10%)</em></strong></td>
<td>$250.00</td>
<td>$250.00</td>
<td>$250.00</td>
</tr>
<tr>
<td><em>Worship (20%)</em></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5051.00 - Worship</td>
<td>$900.00</td>
<td>$900.00</td>
<td>$435.53</td>
</tr>
<tr>
<td>5066.00 - Music</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$481.22</td>
</tr>
<tr>
<td><strong>Total <em>Worship (20%)</em></strong></td>
<td>$900.00</td>
<td>$900.00</td>
<td>$916.75</td>
</tr>
<tr>
<td><em>Education (40%)</em></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5091.00 - Christian Education</td>
<td>$300.00</td>
<td>$300.00</td>
<td>$397.13</td>
</tr>
<tr>
<td>5094.00 - Curriculum Materials</td>
<td>$750.00</td>
<td>$750.00</td>
<td>$422.17</td>
</tr>
<tr>
<td>5097.00 - J2A- Journey to Adulthood</td>
<td>$750.00</td>
<td>$750.00</td>
<td>$251.46</td>
</tr>
<tr>
<td>5097.01 - Rite 13</td>
<td>$250.00</td>
<td>$250.00</td>
<td>$56.94</td>
</tr>
<tr>
<td><strong>Total <em>Education (40%)</em></strong></td>
<td>$2,050.00</td>
<td>$2,050.00</td>
<td>$1,127.70</td>
</tr>
<tr>
<td><em>Evangelism (15%)</em></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5113.00 - Evangelism</td>
<td>$600.00</td>
<td>$600.00</td>
<td>$16.99</td>
</tr>
<tr>
<td>5118.00 - Other Fellowship Functions</td>
<td>$0.00</td>
<td>$0.00</td>
<td>($405.57)</td>
</tr>
<tr>
<td><strong>Total <em>Evangelism (15%)</em></strong></td>
<td>$600.00</td>
<td>$600.00</td>
<td>($388.58)</td>
</tr>
<tr>
<td>*Pastoral Care (15%)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5111.00 - Pastoral Care</td>
<td>$700.00</td>
<td>$700.00</td>
<td>$541.92</td>
</tr>
<tr>
<td>*<em>Total <em>Pastoral Care (15%)</em></em></td>
<td>$700.00</td>
<td>$700.00</td>
<td>$541.92</td>
</tr>
<tr>
<td><strong>Total <em>VARIABLE EXPENSES</em></strong></td>
<td>$4,500.00</td>
<td>$4,500.00</td>
<td>$2,447.79</td>
</tr>
<tr>
<td><strong>Total <em>EXPENSES</em></strong></td>
<td>$321,757.05</td>
<td>$321,757.05</td>
<td>$315,991.06</td>
</tr>
</tbody>
</table>

**Net Total**

$547.95   $547.95   $16,017.79
One Example

Summary of Restricted / January to December 20

Note: The Report Option to include...

Accounts

**Temporary Restricted**
- 8022 - Security Grant
- 8032 - Resource Grant

**Church Organizations**
- 8000 - ECW
- 8001 - Church Picnic
- 8002 - BSA
- 8005 - Insurance Proceeds
- 8007 - Humanitarian Relief
- 8008 - Special Giving - Baseball w/Bishop
- 8010 - BSA Mothers Day - Inactive
- 8012 - Daughters of the King
- 8016 - Choir
- 8017 - Faith Formation - Youth
- 8020 - Rector's Discretionary
- 8021 - Discovery Weekend
- 8023 - Flat Screen TVs
- 8030 - St Augustine 50th Anniversary
- 8031 - Thanksgiving Baskets
- 8033 - Acolyte Fund
- 8034 - Roof Repair Fund - Church
- 8035 - Legends Luncheon
- 8036 - Liberian Ebola Fund
- 8040 - Cora Grimes Scholarship Fund
- 8045 - St Chad's Anniversary Dance
- 8050 - Christmas Angel Tree
- 8060 - Extra Sacrificial Offering
- 8065 - Sign Repair
- 8070 - Kitchen repair and upgrade
- 8072 - Columans (Blue House) Repair
- 8075 - Forrest(Yellow House) repair
- 8080 - Flooring repair
- 8090 - Sabatical Reserve
- 8250 - Memorial Fund

**Altar Guild**
- 8004 - Altar Guild - Flowers
- 8006 - Altar Guild - Candles and Frontals

**Total Altar Guild**

**Total Church Organizations**

**Outreach**
- 8101 - Afterscare Prisoner Outreach-Inactive
- 8200 - Mission Dominican Republic

**Total Outreach**

**Total Temporary Restricted**
## Trial Balance

**Date Range:** Dec 31st, 2018 | **Filtered by:** Core Account, Fund

<table>
<thead>
<tr>
<th>Accounts</th>
<th>Beginning Balance</th>
<th>Debits</th>
<th>Credits</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>3500 Outreach</td>
<td>0.00</td>
<td>17,001</td>
<td>18,977.23</td>
<td>56,983.07</td>
</tr>
<tr>
<td>3501 Discretionary F</td>
<td>0.00</td>
<td>3,498</td>
<td>6,994.56</td>
<td>15,546.42</td>
</tr>
<tr>
<td>3504 Meals of Hope</td>
<td>0.00</td>
<td>2,200</td>
<td>2,204.00</td>
<td>4,407.00</td>
</tr>
<tr>
<td>3505 United Thank Of</td>
<td>0.00</td>
<td>272.60</td>
<td>272.60</td>
<td>2,926.00</td>
</tr>
<tr>
<td>3508 Bricks/Endowmen</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>1,256.47</td>
</tr>
<tr>
<td>3511 Crafter</td>
<td>0.00</td>
<td>474.46</td>
<td>80.00</td>
<td>782.01</td>
</tr>
<tr>
<td>3512 Retirees</td>
<td>0.00</td>
<td>0.00</td>
<td>49.97</td>
<td>49.97</td>
</tr>
<tr>
<td>3513 Mission Plannin</td>
<td>0.00</td>
<td>11,105.22</td>
<td>15,742.00</td>
<td>4,636.78</td>
</tr>
<tr>
<td>3515 Memorials</td>
<td>0.00</td>
<td>3,456.67</td>
<td>29,890.41</td>
<td>26,733.74</td>
</tr>
<tr>
<td>3519 Cursillo</td>
<td>0.00</td>
<td>343.94</td>
<td>610.25</td>
<td>266.31</td>
</tr>
<tr>
<td>3523 Daughters of th</td>
<td>0.00</td>
<td>580.00</td>
<td>767.26</td>
<td>187.26</td>
</tr>
<tr>
<td>3540 Memorial Garden</td>
<td>0.00</td>
<td>221.86</td>
<td>500.00</td>
<td>278.14</td>
</tr>
<tr>
<td>3603 2018 Capital Im</td>
<td>0.00</td>
<td>3,100.00</td>
<td>15,659.76</td>
<td>12,559.76</td>
</tr>
<tr>
<td>3604 Ministry fund</td>
<td>0.00</td>
<td>309.98</td>
<td>1,669.00</td>
<td>1,359.02</td>
</tr>
<tr>
<td>3900 Operating Reser</td>
<td>0.00</td>
<td>137,541.65</td>
<td>360,746.64</td>
<td>23,204.99</td>
</tr>
<tr>
<td>3901 Schwab - Endowm</td>
<td>0.00</td>
<td>0.00</td>
<td>90.62</td>
<td>90.62</td>
</tr>
<tr>
<td>3902 Schwab</td>
<td>0.00</td>
<td>0.20</td>
<td>100.46</td>
<td>100.26</td>
</tr>
<tr>
<td>3903 DEMP - 01</td>
<td>0.00</td>
<td>156,578.16</td>
<td>444,385.84</td>
<td>287,812.68</td>
</tr>
<tr>
<td>3904 DEMP - 02</td>
<td>0.00</td>
<td>46,687.95</td>
<td>47,363.80</td>
<td>30,675.85</td>
</tr>
</tbody>
</table>

**Total:**

$0.00 | $357,540.48 | $799,028.92 | ($441,488.44)