

Please indicate your reporting currency*: _____

**Note: We recommend retaining the current currency reporting method.*

I. Stewardship

Questions about stewardship help us see the evolving nature of pledge campaigns and their relationship to other contribution trends.

1. Number of confirmed pledges to the general/operating fund _____
Total number of pledges (or commitments to give, etc.) made to the operating fund for the year. The number of confirmed pledges to the general or operating fund counts each distinct pledge made to your campaign. If a family of four makes one pledge as a family, then it counts as one pledge. If each family member makes their own distinct pledge, then that counts as four pledges.

2. Monetary amount of confirmed pledges _____
The total dollar amount of all pledges reported on line 1 above.

Example: On January 1, 2024, St. Paul's had received 84 pledge cards. Five additional pledge cards for 2024 were received later that month, and four new families made pledges during 2024. Enter 93 (84+5+4) on line 1, even though some who signed pledge cards may have died or moved away during the Report Year. On line 2 enter the total pledged from the 93 pledge cards shown on line 1, even though not all pledges may have been fulfilled.

II. Revenue

Questions about revenue help us understand the amount and types of financial resources that your church takes in each year. Revenue and expenses may be reported on a cash basis or on the accrual basis. Just be consistent.

3. Plate, pledge, and other contributions to the general support of the church _____
All contributions to the church that are not restricted for a specific purpose. In most congregations, this will be the largest revenue figure. Examples of revenue to report include loose plate offerings, all offerings toward pledges to the general fund, and all other offerings not restricted by the donor for a specific purpose.

4. Contributions restricted by contributors for specific purposes _____
All contributions for which the contributor directed/restricted/designated the money to a specific purpose. Examples of revenue to report include contributions made to the Endowment Fund, contributions to a capital campaign, and all other contributions restricted by the donor for any specific purpose.

5. All other revenue _____
All other revenue received, except for gains on the church's investments. Examples of revenue to report include grants from organizations, fundraising revenue, sales from a church thrift shop, rental revenue, and interest earned on your checking and savings accounts.

Do not include the gains and losses (realized and unrealized) on the church's investments. That information is reported in line 10 below.

Total Revenue (Lines 3 + 4 + 5) _____

Example: A parishioner of St. James Church makes two contributions to the church: a \$1,000 contribution to fulfill their pledge to the general fund and a \$200 contribution restricted to the Endowment Fund. The \$1,000 contribution is reported on line 3, and the \$200 contribution is reported on line 4.

Example: St. Stephen's Church leases a portion of their campus to an outside group on weekday mornings, and they receive \$2,000 a month in rental fees. The rental fees are reported on line 5.

III. Expenses

Questions about expenses help us visualize the cost of ministry and other financial obligations of your church. Remember, you can use the cash basis or the accrual basis of accounting. Just be consistent.

6. Church non-capital expenses

_____ *All church expenses incurred to operate and support ministries and programs. For most churches, this will be the larger expense line. Include all expenses, including regular maintenance costs, which are not included as capital expenses on line 7. Examples of expenses to include are utilities, insurance, salaries and benefits, office expenses, disbursements to charitable organizations, diocesan assessments/apportionment, ministry and programming expenses, and any other expense incurred to operate the church or its ministries.*

7. Church capital expenses

_____ *All expenses for the purchase of property, buildings, and equipment. Report all additions to property, major repairs tending to extend the life of property, new equipment, and any other improvements or major purchases that would be capitalized in conventional accounting. Include the full cost of construction or purchase of the building(s) as well as the cost of the land.*

Total Expenses (Lines 6 + 7) _____

Example: St. Bart's Church has a well-known music program. The church employs a Director of Music, maintains a pipe organ, and purchases sheet music to perform. The salary of the Director of Music, the maintenance costs of the pipe organ, and the cost of sheet music are reported on line 6. If the church were to expand the pipe organ, that expense would be reported on line 7.

IV. Year End (As of December 31)

Questions about your year-end account balances help us determine the financial assets at the church's disposal.

8. All cash, checking, and savings balances

_____ *Report on this line the total balances of all cash accounts maintained in the name of the congregation at the end of the reporting year. Include the organization's checking and savings accounts and funds at the discretion of the clergy held under the congregation's federal ID number.*

9. Market value of all investments

_____ *Report on this line the total market value of all investments: CDs, mutual funds, stocks, bonds, etc., as well as any balance in cash accounts shown on the investment statements at the end of the reporting year.*

Line 9 should not include cash accounts (checking and savings) reported on line 8. Line 9 should include funds invested for the congregation through an Episcopal foundation or other entity providing investment services for congregations.

V. Supplemental Information

The questions asked below help us gather more information about special circumstances facing your church.

10. Does your congregation have an endowment or other investment account(s)?

Yes No

10a. What was the percentage draw (the percentage withdrawn for use) in 2023? _____

10b. What was the dollar amount drawn for use in 2023? _____

10c. What was your net gain/loss (realized & unrealized) in your investment accounts? _____

Many congregations have one or more endowment funds or other investment funds from which they withdraw money to supplement other revenue. The 'dollar amount drawn for use' is the amount of money withdrawn and used by the church during the reporting year. The 'percentage draw' on your investment funds is the amount of money used by the church during the year divided by the market value of the funds at the end of the prior year. Your net gains or losses on your investment accounts are the total dividend and interest revenue along with net unrealized and realized gains and losses on your investments. Include the fees paid to investment advisors. You can report a negative number.

Example: St. Francis Church has an endowment fund whose market value at the end of 2022 was \$100,000. The church has no other endowments or investment accounts. In 2023, the church withdrew and used \$5,000 from the endowment fund. The church reports \$5,000 on line 10b. The church's percentage draw reported on line 10a is 5% ($\$5,000 \div \$100,000$).

Example (continued): In 2023, St. Francis' endowment fund receives dividends of \$500 and interest payments of \$250. Total realized gains on investments were \$1,000, and unrealized gains were \$1,500. The church paid investment fees of \$100. The church's net gain/loss on investments, reported on line 10c, is \$3,150 ($\$500 + \$250 + \$1,000 + \$1,500 - \100).

11. Does your congregation have any outstanding debt, including credit card debt?

Yes No

11a. How much? _____

11b. What is the debt for?

Many churches carry debt for a variety of reasons. Report whether your church had outstanding debt at the end of the reporting year; how much, and what the debt is for. Include debts to external organizations, such as a bank, or to your diocese or any other person or entity.

12. Does your congregation own buildings and/or land?

Yes No

Although many churches own the land and buildings on which they worship, many do not. Indicate whether your church owns buildings and/or land. Include property that is owned by your church but held in trust for your diocese.

13. Does your congregation rent or lease all or a portion of your building(s) or land to group(s) outside your congregation?

Yes No

13a. How much revenue did your church earn from renting/leasing to outside groups? _____

13b. What expenses did your church incur from renting/leasing to outside groups? _____

Many churches rent or lease space to groups outside of the congregation in return for rent or contributions. Indicate whether your church engages in this practice and report the revenue and expenses related to your rental activities. Report only the direct rental expenses, which are expenses that are incurred as a direct result of your rental activities.