



## Workbook & Instructions For the 2023 Parochial Report

### INTRODUCTION

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The Parochial Report is one of the most historic and useful practices of our church. Designed by the House of Deputies' Committee on the State of the Church and approved by the Executive Council of the General Convention, it is an annual insight into the life, ministry, finances, and membership of The Episcopal Church. While the Parochial Report is not the complete portrait of congregational life or vitality, the information you provide is indispensable as we plan for God's mission. Thank you for your time, your thoughtfulness, and your attention to detail, particularly given the many challenges you have had to face as a church leader in the course of 2023.

The Parochial Report offers what we hope will be a valuable opportunity an opportunity to reflect on the past year. The Parochial Report can also be a great tool for helping congregations to do visioning and planning work. You will have as much assistance as you need in the filing process. These instructions are designed to provide some guidance, and if you need other help, please contact your diocesan office.

The Parochial Report is completed online at: <https://reports.dfms.org>. Beginning in January 2024, everyone will login into this site with a unique login (usually your email) and password. Please email the General Convention Office at [pr@episcopalchurch.org](mailto:pr@episcopalchurch.org) if you run into any problems with the filing site.

We also recommend having at hand the demographic, attendance, membership, and financial information you will need. The 2023 report contains new questions about demographics of congregations. Please see below for more details on how to gather that information if you congregation does not already collect it. Additionally, the special report for 2023 includes several questions about how the congregation responded to the challenges faced in this time. In addition to quantitative questions about worship, formation, racial reconciliation, and outreach, the form again asks narrative questions regarding opportunities and challenges faced by your community. The first thing we suggest, therefore is that you read through the entire Parochial Report form, noting for yourself how – and from whom – you will assemble the information required.

Finally, if there's some reason you are unable to file online, please check with your diocesan office. People there can assist you to complete the form online using the [blank PDF form](#), or they may ask you to mail your completed Parochial Report to them.

Are you ready? Okay, let's fill out the Parochial Report and file!

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## PARISH PROFILE

The Parish Profile is the first information we ask you to complete and/or update. When filing your report online, we have saved your information. However, please be sure to review your addresses (physical and mailing) and correct any errors or provide any missing information. To do this online, click the ‘Edit’ button, then click ‘Addresses’ at the top menu of that section. See screenshot below for reference.

For your street address, we ask that you provide the address and zip code of where you hold worship services. If your mailing address is different, you may enter the address or reenter the street address. Also, please provide an email address that is regularly monitored. If you don’t have an email address or web address, simply leave the field blank.

The screenshot shows a web form titled "[Name of Congregation]". Below the title is a navigation bar with four tabs: "Profile", "Addresses", "Notes", and "Edit Note". The "Addresses" tab is highlighted with a red circle. Below the navigation bar is a grey box containing the following text: "Allows you to update the basic information about your parish. Any changes that you make will be shared with the Church Pension Group. Important note: some fields cannot be edited. Please contact [pr@episcopalchurch.org](mailto:pr@episcopalchurch.org) if those fields need to be corrected. [Review the Online Workbook and Instructions >](#)". Below this box is a dropdown menu labeled "Diocese \*" with the text "[Name of Diocese]" and a downward arrow. Below the dropdown menu is a text input field.

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## PREPARATION AND CERTIFICATION

Please note that we are asking for contact information of each person who certified and/or completed the report. It is important that you provide contact information so that if we find an error, we may contact the appropriate person. We are also continuing to ask information about those involved in the completion of the report. Particularly because of the addition of narrative questions, please gather input from a variety of congregational leaders in addition to those whose role requires them to certify the information reported.

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## MEMBERSHIP, ATTENDANCE, AND SERVICES

### ACTIVE PARTICIPANTS IN THE REPORTING CONGREGATION

**Questions 1-3** Ask about the total active participants and the demographics of them. The intent is to capture the full active participant number for the entire congregation. The definition of Active Participant is up to the congregation, which will allow for consistent numbers from that congregation over time.

#### Active Participants in the Reporting Congregation:

Anyone of any age who is active in the congregation regardless of baptism or membership status

1. |

**Total Active Participants:**

**Question 2** Please provide the number of people in each age group. Please note the total should add up to the number of active participants.

**Question 3** Of the total active participants, count how many and provide the percentage that are in each of the following racial/ethnic categories? (Note, that percentages should add up to 100%)

Please note: If you do not collect this information, it is not required in order to complete your report. If this information is not already established for your congregation, we recommend conducting a survey of your congregation so that participants can self-identify. Most email programs (like Constant Contact or Mail Chimp) have a survey tool. Google Forms also provides a free survey tool. If you have questions about this process, please contact your diocesan office or [pr@episcopalchurch.org](mailto:pr@episcopalchurch.org)

American Indian/Alaska Native (non-Hispanic) Asian (non-Hispanic) Black or African American (non-Hispanic) Hispanic or Latino(a) Native Hawaiian or Pacific Islander (non-Hispanic) White (non-Hispanic) Multiracial

The race/ethnicity categories are taken from the FACT survey, the most comprehensive survey of congregations in America. This allows for comparison with other denominations and faiths.

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## ACTIVE BAPTIZED MEMBERS OF THE REPORTING CONGREGATION AT YEAR-END:

### MEMBERSHIP (DEFINED BY CANON I.17)

“All persons who have received the Sacrament of Holy Baptism with water in the Name of the Father, and of the Son, and of the Holy Spirit, whether in this Church or in another Christian Church, and whose Baptisms have been duly recorded in this Church,” are members thereof. (Canon I.17.1)

*Note:* A person’s baptism, when duly recorded in the *Register of Church Membership and Rites* (also known as the *Parish Register* or *Church Register*) of the recording congregation, is his/her record of membership in the Episcopal Church.

### ACTIVE BAPTIZED MEMBERS OF THE REPORTING CONGREGATION

For statistical purposes the Episcopal Church counts only *active baptized members*. Counting active members avoids double counting of persons who are registered in another congregation and did not obtain a letter of transfer. Counting only active members also avoids counting persons who are not currently contributing to the corporate worship and communal life of the reporting congregation. *Inactive* members should be noted as inactive in the *Register of Church Membership and Rites* and should not be counted in the Parochial Report. By canon law they should remain on the membership rolls, however, until removed by reason of transfer or death.

A member, whether active or inactive, should not be removed from the *Register of Church Membership and Rites* except for the following reasons:

- Removal by reason of transfer (see Canon I.17.4)
- Death

**Active Baptized Members defined:** Any person whose baptism is recorded in the *Register of Church Membership and Rites* (Parish Register) and contributes to or participates in the worship and communal life of the reporting congregation, regardless of how much or how little, should be considered active and counted in this report.

**Reasons why a member should be removed to inactive status:**

- **Domicile unknown**—a member no longer attends and has not been in contact with the church.
- **Member has not attended the congregation** for more than a year and has not contributed either financially or in service to the parish.
- **The person attends another congregation**, but your congregation has never received a request for transfer.
- **The person is attending a church affiliated with another denomination**, and no longer gives to your congregation or participates in your congregation’s worship.

**Active Baptized Members of the Reporting Congregation Reported Last Year** (this number will appear on the electronic data entry form):

Active Baptized Members of the Reporting Congregation at Year-End:	
<i>Using the 2023 Parochial report, record the <b>Number of Baptized Members reported as of December 31, 2022.</b></i>	
<b>M22</b>	(See your 2022 Parochial Report, Box M22) <b>Members Reported Last Year in 2022= M22</b> _____

When filing online on the DFMS Filing website, you’ll notice that there are two columns.

The first column is the previous year’s data, and the second column is the current filing year, which is left blank for you to complete.

Line, M22 is automatically provided for you. This figure comes from the third value down on the first column from your completed 2022 Parochial Report.

**Using the congregation’s Register of Church Membership and Rites, enter the number of increases and decreases in active membership that occurred during the report year in lines 4 and 5 of the 2023 Parochial Report.**

4.	<b>Increases during year:</b> <i>All members added to the baptized members section of the congregation’s Membership Register during 2023 by: baptism, confirmation/reception, or transfer; and those persons restored from inactive status, or not counted in last year’s membership count.</i>	+	_____
5.	<b>Decreases during year:</b> <i>All active baptized members lost by death, transferred to another congregation, removed to inactive status in the Register of Church Membership and Rites, removed for other reasons, or not removed from last year’s membership count.</i>	-	_____

Note: It is common for congregations to update their membership records. If you’re needing to correct the total membership from the previous year, we recommend using the increase and decrease sections of this report to reflect the changes that is now the current total membership. If that is not possible, you may also enter the corrected figure for the previous year’s membership and enter it on the second column on line M21. Then proceed with entering the increase and decrease for the current filing year to get the total for M22, membership for 2023.

All Increases in active membership during the report year:

**All persons added to the Register of Church Membership and Rites during the report year should be included in line 4.**

A person is added to the *Register of Church Membership and Rites (Parish Register)* for the following four reasons:

- **Baptism** \_\_\_\_\_
- **Letter of Transfer** \_\_\_\_\_

When a person moves into your congregation with a letter of transfer, s/he should be recorded in the baptismal section of your *Register of Church Membership and Rites*. Please note that if s/he in fact has been confirmed or received, this should be noted opposite the person's name on the same line under the column heading "Confirmed/Received."

- **On request, provided no letter of transfer is received** \_\_\_\_\_

A name may be added to a **Register of Church Membership and Rites** without a letter of transfer, provided that an energetic but unsuccessful effort has been made to obtain one.

- **Confirmation or reception by a bishop if, and only if, their baptisms have not been previously recorded** \_\_\_\_\_

If, and only if, at the time of confirmation or reception the person is added to the baptismal section of the register, he/she should be counted as an increase. The Bishop may receive a person in three different ways, according to the sections of the cited canon. Count those persons received by the Bishop during the report year through: (a) baptism and confirmation; (b) reception after confirmation by any bishop in apostolic succession; (c) reception of any baptized person into the Episcopal Church who has made a mature public commitment in another Church. Remember to indicate that the new member is confirmed in the appropriate column opposite the new member's name in the baptized members' section of the register.

**Other Increases in reported active membership:** In addition to those persons added to the baptized member's section of the **Register of Church Membership and Rites**, the following increases in active membership should also be included:

- **Restored to active status** \_\_\_\_\_

Count those persons restored from inactive status to active status in the Register of Church Membership and Rites during the report year. "Active" and "inactive" are defined in this workbook.

- **Corrections to last year's membership count** \_\_\_\_\_

If your congregation under-reported membership last year, add the members that were not included in last year's active member total to the amount reported in line 4.

4.	<b>Increases during year:</b> All members added to the baptized members section of the congregation's Membership Register during 2023 by: baptism, confirmation/reception, or transfer; and those persons restored from inactive status, or not counted in last year's membership count.	+	_____
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Add all increases you have noted above for the total increase during the year and record in Box 1 on page 2 of the Parochial Report form.

All decreases in active membership during the report year:

All persons removed from the Register of Church Membership and Rites (Parish Register) should be included on line 5.

A person is removed from the Register of Church Membership and Rites during the report year for the following reasons:

- **Death (record number of member deaths)** \_\_\_\_\_

Include those persons whose baptisms were removed from your Membership Register during the year because they died.

- **Transferred out** \_\_\_\_\_

Count those persons who left the parish by official letter of transfer during the report year and were removed from the Register of Church Membership and Rites.

Other decreases in Active Membership that should be included are as follows:

- **Baptized Members who were changed to inactive status** \_\_\_\_\_

Count those persons who have been moved to inactive status in your register. "Active" and "inactive" are defined in this workbook/instruction.

- **Members whose active status changed for other reasons** \_\_\_\_\_

Count those persons who have been "removed from active status" for disciplinary reasons.

Remember that becoming inactive is not a reason for removing a name from the baptized members' section of the Register of Church Membership and Rites. Rather, indicate inactive status in the appropriate column of the register.

- **Corrections to last year's membership count** \_\_\_\_\_

If your congregation over-counted membership last year, include the corrections to the amount to be reported in line 5.

<b>5.</b>	<b>Decreases during year:</b> All active baptized members lost by death, transferred to another congregation, removed to inactive status in the Register of Church Membership and Rites, removed for other reasons, or not removed from last year's membership count.	-	_____
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Add all decreases you have noted above for the total decreases in active membership during the year. Record the total in Box 5 on page 2 of the Parochial Report form.



**Total active baptized members at year-end:**

The filing site will automatically calculate the membership total carried forward from the previous year’s completed report (Line M21), add the increases in line 4 and subtract the decreases in line 5 for the total membership ending on December 31, 2023 (Line M22).

**Formula:** Last year (M22) + Increases (Line 4) – Decreases (Line 5) = This year (M23)

<b>M23</b>	Add the increases entered in line 4 to <b>Box M22</b> . Then subtract the decreases entered in line 5 for the total active membership as of December 31, 2023 <b>Total Active Baptized Members (end of report year 2023) = M23 =</b> <input style="width: 100px;" type="text"/>
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Line M22, this is your active baptized membership count as of December 31, 2023 and your beginning of the year count for the Parochial Report for next year (2024).

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**COMMUNICANTS IN GOOD STANDING OF THE REPORTING CONGREGATION**

To be a *Communicant* one must be a baptized member of the reporting congregation. To be a Communicant one also must have received Holy Communion in this church at least three times during 2023. (See Canon I.17.2a)

*Communicants in Good Standing* are those communicants, “who for the previous year have been faithful in corporate worship, unless for good cause prevented, and have been faithful in working, praying and giving for the spread of the Kingdom of God.” (See Canon I.17.3)

Communicants in Good Standing of the Reporting Congregation	
<i>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.”</i>	
<b>6.</b>	Adult communicants in good standing (age 16 and over) = <input style="width: 150px;" type="text"/>
<b>7.</b>	Youth communicants in good standing (under age 16) = <input style="width: 150px;" type="text"/>
<b>8.</b>	<b>Total Communicants in Good Standing (sum of 6 and 7) =</b> <input style="width: 100px;" type="text"/>

On Line 6, enter the number of adult (age 16+) communicants in good standing. On line 7, enter the number of youth who are communicants in good standing (15 and younger). **The sum of lines 6 and 7, will automatically calculate line 8, which will be the total communicants in good standing.**

Since the persons entered in line 8 have been previously counted as active baptized members (M22), the total figure recorded in line 8 can be less than the total figure recorded on line M22 (active baptized members). In some circumstances line 8 can also equal the total figure recorded in line M22, but a congregation should never have more communicants in good standing than active baptized members.

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**REVIEW OF DATABASE**

**Line 9.** Please enter the date for the last review of the congregation’s database.

**Line 10.** Please provide the frequency of database review.

Quarterly, twice a year, annually, and others not listed.



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**IN-PERSON WORSHIP ATTENDANCE**

**Attendance and Services:**

**Use your congregation’s Service Register for the following attendance and services information.**

**Line 11.** Average Weekly Attendance (AWA). Not to be confused with Average Sunday Attendance (ASA).

Average Weekly Attendance is All Regularly Scheduled Worship (Sundays, weekday services, holy days or special feasts observed annually). Divide total attendance by the number of weeks services were held in the year 2023. In most cases it would be 52.

*Average Weekly Attendance provides a fuller picture of in-person worship attendance in the congregation.*

*The following attendance questions are for recording in-person worship attendance only. Do not include online participation numbers.*

**11. Average Weekly Attendance**

Include all regularly scheduled worship (Sundays, Weekday Services, Holy Days, or special feasts observed annually). *Divide total attendance by 52.*

Total Attendance: \_\_\_\_\_ Total # of weeks: \_\_\_\_\_ =

**Line 12.** Total Attendance for All Non-Regularly Scheduled Worship (Burials, marriages, baptisms conducted outside regularly scheduled worship, quinceañeras, etc.) Provides a fuller picture of the reach of the congregation

**Line 13.** Average Sunday Attendance: Sunday (& Saturday Evening) Attendance Divide total attendance by the total number of Sundays when services were held.

*Count in-person worship attendance ONLY. Do not include online participation numbers. There will be an option for including more information for online attendance later in the report.*

**13. Average Sunday Attendance**

Sunday (& Saturday Evening) Attendance for In Person Worship. *Divide total attendance by the number of Sundays In-Person worship was conducted.*

Total Attendance: \_\_\_\_\_ Total # of Sundays: \_\_\_\_\_ =

To obtain the average Sunday attendance for the year, compute (add up) the total number of persons (children and adults) who attended all public Sunday services (include Saturday evening Eucharists if they are considered Sunday services). Using your Service Register will be easier if you bring forward a weekly subtotal of Sunday attendance for the year. Do not include those persons who attended Church School but did not attend any part of the Sunday service or a scheduled Sunday service for Church School students. Do not include attendance at weddings or funerals.

Divide the total number of those attending all Sunday services by the number of Sundays in the report year in which services were offered.

Then enter the average Sunday attendance in line 7. Seasonal chapels will divide by the number of Sundays that services were held.

**Line 14.** Average Attendance for congregations whose primary service is during the week **in lieu** of Sunday/Saturday evening services.

<b>14.</b>	<b>Average In-Person Principal Worship Service Attendance on a Weekday</b> <i>for congregations <u>without</u> Sunday or Saturday evening services. Divide total attendance by the number of weeks.</i>	
	Total In-person Attendance: _____	Total # of weeks: _____ = _____

If your congregation does **not** hold services on Sunday or Saturday evening, enter on line 14 the total in-person attendance as well as the number of weeks services were held that year. When filing online, the total will calculate for you, the average in-person principal worship for congregations whose primary service is during the week and not on Sundays (Saturday Evenings).

The next two lines (15 and 16) is asking for your Easter and Christmas in-person attendance. Please do not include online participation numbers.

<b>15.</b>	Total In-Person Easter Sunday Attendance (including Easter Vigil):	_____
<b>16.</b>	Total In-Person Christmas Eve and Christmas Day Attendance:	_____

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**HOW WAS WORSHIP CONDUCTED IN 2023?**

**Line 17 and 18** Continue the questions of previous years about the languages for worship. Please check all that apply and write in a language not included in the list. Indicate all languages in which worship is conducted in this congregation by selecting from the list above. *Please only indicate services where the officiant is speaking in that language. Do not include any services where translation is provided.* If “Other” please list other language(s) here. If you completed your report online, you may select additional languages from the drop-down menu.

**Line 19** Asks for the variety of ways your community has worshipped in 2023. Please check all that apply. In-person indoors, in-person outdoors, virtual, hybrid (both in-person and online).

**Lines 20, 20a, and 20b are questions with regards to online worship.**

<b>20.</b>	Do you track online attendance/participation? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>20a.</b>	If yes, how do you count online attendance/participation?	_____
<b>20b.</b>	Average Weekly Online Participation in Worship (if known):	_____

There is not yet a wide consensus among those who study church data on the best way to count online worship. It will help us to develop practices for counting online worship through best practices on the ground. If you have more information or tools to share, please do so in the narrative portions.

If you have not been counting online worship or would like to explore other ways to do so, a spreadsheet has been developed (drawing on resources from the United Church of Christ) to assist congregations in how to count the various platforms and formulas available. For more information and to download and save the spreadsheet for use in your congregation, please use the following link:

<https://extranet.generalconvention.org/staff/files/download/32085>

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**SACRAMENTS & SERVICES:**

Provide information for in-person, hybrid, and online separately.

If Eucharist was not celebrated at the congregation’s principal services, count the services as Daily Office.

- In-person indicates the service was not available online and was only conducted in-person.
- Hybrid designates that the service was both in-person and online.
- Online means the service was available online only. For example, worship leader(s) were gathered in person and the whole congregation is online.

**Eucharist Services:**

	<b>In-person services</b>	<b>Hybrid Services</b>	<b>Online services</b>
21. Number of Holy Eucharists: Sunday & Saturday Evening	_____	_____	_____
22. Celebrated during 2023: Weekday Eucharists	_____	_____	_____
23. Private Eucharists	_____	_____	_____

**Line 21** should include the number of Saturday evening Eucharists as well as all Sunday Eucharists. Note that this figure (and others in this section) refers to the number of services, not to people attending services.

**Line 22** counts the number of the scheduled public weekday Eucharists recorded in the *Register of Church Services*. Include Eucharists following Morning Prayer which constitute complete and separate services.

**Line 23** counts Eucharists that are part of a marriage or burial service, including complete and separate Eucharists, which precede or follow a marriage or burial service. “Private services” refer to Eucharists that are either: (a) not regularly scheduled; (b) celebrated in homes and institutions; or (c) have Holy Communion administered by Lay Eucharist Ministers. Include Holy Communion administered by clergy from the Reserved Sacrament.

**Other Services:**

	<b>In-person services</b>	<b>Hybrid Services</b>	<b>Online services</b>
24. Daily Offices on Sunday or Saturday Evening	_____	_____	_____
25. Daily Offices Held on Weekdays	_____	_____	_____

**Line 24** counts all Sunday offices.

**Line 25** counts all weekday, services of Morning and Evening Prayer, and other daily services (Compline, Noonday Office, etc.), even when followed by or used with the Eucharist. If your parish shared collaborative online worship (regional, diocesan, etc.) as its worship in this time, please count those services under online worship.

**Services held during the year:**

	<b>In-person services</b>	<b>Hybrid Services</b>	<b>Online services</b>
26. Marriages Conducted in 2023	_____	_____	_____
27. Burials Conducted in 2023	_____	_____	_____

**Lines 26 and 27** count marriages and burials recorded in your *Register of Church Services*, even if they are counted on line 23 because a Eucharistic Service was included. Line 27 is not necessarily the same as the

number removed by reason of death from your **Membership Register**. Line 27 should be obtained from your *Register of Church Services*. Some who are buried may not have been members, and some members who died may not have been buried at the reporting site.

**Baptisms during the year:**

	<b>In-person services</b>
28. Baptisms 16 years and older	_____
29. Baptisms under 16 years of age	_____

**Lines 28 and 29** counts all baptisms recorded for the report year, adults (16 and older) on line 28 and youth (15 and younger) on line 29.

**Confirmations and Receptions during the year:**

	<b>In-person services</b>
30. Confirmations 16 years and older	_____
31. Confirmations under 16 years of age	_____
32. Received by a Bishop	_____

**Lines 30 and 31** count the number of persons whose recorded confirmations took place during the report year. On line 30, count persons aged 16 and older. For line 31, record persons aged 15 and younger. For the purposes of this report, use the age (estimate if not known) on the last day of the reporting year for the age category.

**Line 32** record the number of persons received by a bishop, because they are recognized as a member of the One, Holy, Catholic and Apostolic Church, and received into the fellowship of this Communion. Count those persons who have received the laying on of hands by a bishop in apostolic succession and received by a bishop of this Church, Canon I.17.1 (d).

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**FAITH FORMATION**

**Line 33.** Answer Yes or No if you had regular Sunday or weekday adult education programs held.

**Line 34** asks how those formation programs were conducted. In-person, hybrid, and online.

**Line 35** record the total number of adults engaged in religious education or spiritual formation classes or programs during the year.

**Line 36** record the total number of children and youth engaged in religious education formation classes or programs during the year.

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## QUESTIONS AND ANSWERS ABOUT AVERAGE SUNDAY ATTENDANCE FOR 2023

**Who should be counted for average Sunday attendance?** All persons of any 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 the Average In-Person Principal Worship Service Attendance on a Weekday (line 14).**

**We have a service every Wednesday at 10:00 am and observe other holy days during the week. What about them?** Do not include attendance on those days.

**Grades 1-5 start out in church and then leave before the sermon for Church School. What about them?** Count them. They are in church for part of a Sunday service.

**We celebrate the Sunday Eucharist on Saturday night and have an early service at 7:30 a.m. on Sunday. Should I count those who attend?** Yes.

**Due to weather activity, Sunday services were cancelled, do I count those Sundays in my total number of Sundays?** Only count the Sundays which services were offered. For line 13, enter the total in-person attendance and then enter the total number of Sundays held. In this case you would not include the Sunday that was cancelled for weather activity. The total Average Sunday Attendance will be calculated for you.

**What about marriages and funerals?** Do not count them.

**Our Parish conducted the Liturgy of the Word without a Eucharist. How should I record this?** If there is no bread or wine and no one is saying the Eucharistic prayer, then it should not be counted as a Eucharist, but recorded as a Daily Office instead.

**Our parish has a scheduled Sunday Liturgy and Eucharist for our Church School Students. They did not attend any part of the regular church service. Should I count them?** Yes.

**We have a special service for youth (EYF or other fellowship) on Sunday evenings twice a month. Should we count them?** No.

**What is the simple way to compute average Sunday attendance?** Go through the Register of Church Services and highlight the number in attendance at each Sunday morning service during the year. Add up the numbers and divide the total by the number of Sundays

**Our Parish shared collaborative online worship (regional, diocesan, etc.) as its worship, can we count that as an online service?** Yes.

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## NARRATIVE QUESTIONS

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Clergy, Vestry and Staff are encouraged to participate in answering these questions.

If you are not filing your report online on the [DFMS Filing](#) website, if possible, please be sure to email your response. All reports must be entered online even if you submit by email or postal mail. Emailing your narrative response will allow for easy copying and pasting. Thank you.

37. What opportunities and challenges did the congregation face in 2023? *This field has an unlimited word count. We invite you to share as much as you want. Please be sure to save your work continually.*

38. Looking forward to the future, what changes do you hope to see in your faith community? What does your community need in order to bring about these changes? *This field has an unlimited word count. We invite you to share as much as you want. Please be sure to save your work continually.*

39. We invite you to tell stories of how you have spent the last year naming, addressing, and dismantling the injustices of racism in yourselves, congregations, and your communities. *This field has an unlimited word count. We invite you to share as much as you want. Please be sure to save your work continually.*

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## STEWARDSHIP AND FINANCIAL INFORMATION

For congregations outside the U.S., we ask that you please report figures in your currency. The DFMS Filing website, allows one to select the currency from the dropdown menu. If your currency is not listed, please let us know by email at [pr@episcopalchurch.org](mailto:pr@episcopalchurch.org). On the PDF version of the form, you'll notice there are two columns. The second column is for congregations reporting in a currency that is not US Dollar. If a congregation is reporting in a different currency than U.S. Dollar and you want to convert to US Dollar, we ask that you please use the following link [Treasury Reporting Rates of Exchange | U.S. Treasury Fiscal Data](#).

\*The link provided is the currency rate as of December 31, 2022. We will post the updated currency as of December 31, 2023 in January of 2024.

**GIVING INFORMATION FOR 2023:**

**Line 1.** Enter the number of all persons who pledged financially to your congregation in 2023. Count all persons, adults and children, who signed a pledge card (number of signed pledge cards) or some other pledge of record (signed note or letter of pledge) for the Report Year.

**Example A:** On January 1, 2023 St. Paul's had received 84 pledge cards. Five additional pledge cards for 2023 were received later that month, and four new families made pledges during the course of 2023. 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.

	US Dollar	OTHER CURRENCY
1. Number of confirmed pledges/commitments for 2023 report year	_____	_____
2. Total amount pledged for 2023 report year	_____	_____

**Line 2.** Enter the total pledged (not the amount of pledge income received). General Description of Operating Revenues and Expenses

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 such things as clergy and other staff compensation; building operations and insurance; program expenses; music and worship expenses; administrative expenses; and any payments toward your diocesan budget.

Because operating revenues are defined as the funds that are used to pay operating expenses, Total Operating Revenue will typically equal or nearly equal Total Operating Expenses.

**Money received from investments used for operations in 2023**

Give the total amount pledged from the pledge cards (or records) recorded on Line 1.

**Example A (continued):** On line 2 enter the total pledged from the 93 pledge cards shown on line 1, even though not all the pledges may have been fulfilled.

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## REPORT OF REVENUES AND EXPENSES FOR 2023:

### Guidelines for Reporting Revenues and Expenses, lines 3 to 18:

Basis of Reporting: *Revenues and expenses may be reported on a cash basis or on the accrual basis. Just be consistent.*

**General Description of Operating Revenues and Expenses:** 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 quota or assessment, and office expenses.

**Important notes:** Because operating revenues are defined as the funds that are used to pay operating expenses, operating income will typically equal or nearly equal operating expenses. If this report is completed correctly, there will usually be no significant difference between total operating revenues and total operating expenses. Also, all figures reported in this section must be positive numbers (e.g., a stock market loss is not reported as negative income value, for example, but rather is reflected in the total value of investments for 2023).

**A General note about Restricted, Unrestricted, Designated, and Undesignated Funds:** Funds are considered *restricted* (permanently or temporarily) only if the *donor* has *specified* that the gift, or income from the gift, is to be used for a specific purpose. Unrestricted funds may be *designated* by the vestry for a specific purpose.

However, the parochial report is based on the distinction between *operating* and *non-operating* funds. A donor may *restrict* a gift for an operating purpose (e.g., the fuel bill or the rector's salary), and the income is considered *operating* income because the gift is used for an operating purpose.

On the other hand, the vestry may *designate* a bequest or gift for a non-operating purpose and report such gifts as non-operating income.

*Read the following pages for line-by-line instructions and examples that cover many different circumstances. If you have questions, please ask your diocesan office for clarification.*

For purposes of this report:

- All funds that are available or used for operating expenses are operating revenues.
- All funds given or designated for non-operating purposes are non-operating revenues.

### A General note about how outreach expenditures are reported:

There are three ways congregations can raise and expend money for outreach. They are different, so they are reported differently.

1. You can make a special appeal for a particular project outside the parish, or you can designate the proceeds of a fundraising event in advance for a purpose outside the parish.

For example: You receive \$417 in the Good Friday envelope and transmit the entire amount. Or you announce that whatever you net on the Fall Rummage Sale will go to Episcopal Community

Services. The sale nets \$1,544 and the entire amount is sent to that charity. These transactions are recorded on lines 11 and 18. If the collections and transmittals occur in the same year the amounts will be equal.

2. You can make a special appeal for the summer day camp your congregation runs for the community or you can designate in advance that the proceeds of the Spring Fair will go to the summer day camp program. In these cases, the income received from the appeal or the fair will be included on line 10. The expenses of the summer day camp will be included on line 16.
3. A vestry will often include mission and outreach line in the operating budget. They decide how much to contribute from the operating budget to various community programs or charitable causes. Because the source of the money is operating revenues reported on lines 3-6, these expenditures are shown on line 13.

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## Operating Revenues

### Report of Revenues and Expenses For 2023

All funds available for operations.

#### 3. Plate offerings, pledge payments, & regular support \_\_\_\_\_

Include on this line all giving from individuals for the general support of the congregation. *In most congregations this will be the largest income figure* and will not be significantly below a congregation's operating expenses. *Do not leave this item blank* or report an absurdly low figure!

Examples of income to report:

- Loose plate offerings
- All payments toward pledges
- All amounts in regular offering envelopes, including the envelopes of members of the Church School
- All unpledged or undesignated offerings. Include Easter, Christmas, etc., if used for operating purposes
- Payments from persons who made no pledge or declined to use envelopes.
- All donations "restricted" for operating purposes, e.g., donations for flowers, fuel oil, the diocesan assessment, support of the clergy, etc.
- Donations from visitors or persons not members of the congregation

**Example B:** At Grace Church the Easter and Christmas offerings are used for the operating budget, but the Thanksgiving offering is given to a local interfaith soup kitchen. The Easter offering was \$3,500; the Christmas offering was \$2,500. The Thanksgiving offering was \$750. The \$6,000 from the Easter and Christmas offerings is included on line 3. The Thanksgiving offering is reported coming in on line 11 and going out on line 18. See further examples and explanations below.

**Example C:** At Christ Church the ECW, which maintains checking and savings accounts, receives donations for flowers at Easter, Christmas, and throughout the year. The ECW purchases the flowers, as well as the bread and wine and linens for the Altar. To complete this report correctly, the Parish Treasurer must add the income recorded in the ECW accounts for flower donations to operating revenue and the Altar expenses to operating expenses. It is therefore suggested that the income and expenses for Altar flowers and supplies be deposited into and paid

from the general checking account of the parish. If there is a separate account, it is an operating account of the parish, not an organization account.

#### 4. Money from investments, used for operations \_\_\_\_\_

Enter any amounts transferred from your investments to your operating budget. Some congregations call this the “draw on investments.”

“Money from investments, used for operations” does not mean investment funds that could be used for operations (i.e., the entire investment portfolio). It means all amounts from investments that were actually transferred into operating accounts or used for operating expenses during the current year.

Include interest from all operating accounts, dividends and interest from investments used for parish operating expenses and/or the Diocesan and General Church Program. If restricted investment income is used for operating expenses, include the income here. If withdrawals of principal or capital gains were made to cover operating expenses, include the amount of those withdrawals here.

If the congregation applies a total return policy to its investments whereby it reinvests all income and gains and draws out a percentage of an average value, the amount reported here will not equal changes in the value of the investment portfolio. Regardless of the activity in the investments, the amount to enter here is whatever amount has been transferred or spent from the portfolio (whether principal, interest, dividends, or accumulations) to support the operation of the congregation.

To avoid double assessments of revenues by your diocese be sure to report additions to investments under line 9 (a non-operating revenue category). If a congregation reported income from plate and pledge offerings in one year (line 3) but later transferred these funds into an investment portfolio, the principal of these funds need not be counted as operating revenue (under line 4) in another year if they are transferred back into an operating account.

Note: Losses to an investment portfolio cannot be reported as “negative income” to be used to lower a congregation’s operating revenue. Changes to an investment portfolio are reflected in the size of the investment corpus (line 20). Only income transferred from investments to be used for congregational operations are included in line 4.

**Example D:** St. Mary’s Church is the beneficiary of a trust. In setting up the trust, the donor stipulated that the income from the bequest could be used only toward the support of the Rector. The trust income St. Mary’s received this year was \$13,567. St. Mary’s fulfilled the restriction on the income by paying the Rector a total of \$45,000. The trust income is operating income reported on line 4, because it was available and used for an operating purpose.

**Example E:** St. Matthew’s reinvests all interest, dividends, and gains in a balanced portfolio. The Vestry draws out 5% of a three-year moving average of the total assets for the operating budget. The full 5% draw down is reported on line 4.

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**5. Other Operating Income, including unrestricted gifts and restricted gifts used for operations, and contributions from congregation’s organizations**

- |  |              |
|--|--------------|
| a. Rental of Property Income             | a. _____     |
| b. Less Direct Expenses                  | b. ( _____ ) |
| c. <b>Net Rental Income (a-b=c)</b>      | c. _____     |
| d. Fundraising Events Income             | d. _____     |
| e. Less Direct Expenses                  | e. ( _____ ) |
| f. <b>Net Fundraising Income (d-e=f)</b> | f. _____     |

The figures for Net Rental and Fundraising Income (lines c and d) are not to be used if negative; expenses in excess of income are included as an operating expense rather than as negative operating income.

**Example F:** Zion Church had a disastrous experience with a major outdoor fundraising event. Bad weather caused cancellation of the event, and the congregation was unable to recoup what it had paid out for rental of tents and other items. The event lost \$1,500. Zion reports \$0 for the event on line 5 and adds \$1,500 to Other Operating Expenses on line 14.

- g. Other income \_\_\_\_\_

Include surplus operating revenues from cemeteries, schools, real estate, special grants from non-church sources, principal of all undesignated gifts, and memorials that were used for operating expenses or for the Diocesan and General Church Program. Include also support of the operating budget by congregation’s organizations and foundations.

**Total: Add (c + f + g) and enter subtotal on line 5**

**Example G:** The ECW at St. John’s sponsors events and raises funds. The group makes contributions to the Diocesan Altar Guild and many mission projects. The ECW also gives \$2,500 per year toward St. John’s operating budget. The Treasurer reports the \$2,500 on line 5.

**Example H:** St. Michael and All Angels has set up a separately incorporated foundation to manage its endowment. The foundation makes grants to support both the parish operating budget and capital improvement projects. The full amount of all grants for operations is included on line 5; the grants for capital projects are included on line 8.

**Example I:** The Friends of St. Luke’s was established to allow members of the community who are not parishioners to be involved in the care of St. Luke’s landmark buildings. “The Friends” have their own checking account. Sometimes, funds are given by The Friends of St. Luke’s to the parish; sometimes the Friends pays bills on behalf of the parish. Last year the Friends wrote a check to St. Luke’s for \$10,000 for the roof replacement project. Last year also, the Friends paid much of St. Luke’s fuel oil bill by writing \$7,500 in checks directly to the fuel oil company. The Treasurer records \$10,000 on line 8 as Capital Funds Revenues and the expense of \$10,000 on line 15. The Treasurer must include \$7,500 on line 5 as Other Operating Revenue and add \$7,500 to line 14 Operating Expenses.

**5. Other operating income \_\_\_\_\_**

**6. Unrestricted bequests used for operations \_\_\_\_\_**

Principal of all unrestricted legacies and bequests that were used for operating purposes.

**Example J:** St. Alban’s received a \$25,000 unrestricted bequest. \$10,000 was used to pay operating bills; \$15,000 was invested. St. Alban’s includes the \$10,000 on line 6 and the \$15,000 on line 9.

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**[A]. Subtotal Normal Operating Income (3 + 4 + 5 + 6) = [A] \_\_\_\_\_**

**7. Assistance from diocese for operating budget \_\_\_\_\_**

Include diocesan grants for the parish budget, clergy salaries, and other operating expenses. Do not include any amounts the diocese paid directly on your behalf, but only grants deposited in the congregation’s accounts. Grants from the diocese for capital improvements are included on line 8; grants for outreach programs are included on line 10. See the examples.

**Example K:** St. George’s received \$12,000 from the diocesan budget toward the compensation of its priest, \$2,000 for a ramp to make the church accessible to the disabled and \$3,000 toward the after-school program. The Treasurer reports \$12,000 on line 7, \$2,000 on line 8, and \$3,000 on line 10. The \$12,000 expense is included in line 14, the \$2,000 on line 15, and the \$3,000 on line 16.

**Example L:** The congregations of a diocese send a certain amount to the diocesan offices from which the diocesan administration pays the medical premiums for all the clergy. The treasurers include these payments on line 14, Other Operating Expenses. The payments by the Diocese to the insurance company on behalf of the congregations are not shown on line 7.

**Example M:** In another diocese, aided congregations pay a percentage of their income to the diocesan office, and the diocesan budget pays all clergy compensation and fringe benefits directly. As in the previous example, the congregations report these payments to the diocesan budget on line 14. Only the amounts of checks from the diocese deposited into the congregation’s bank account for support of the operating budget are included on line 7.

**[B]. Total Operating Revenues (A+7) = [B] \_\_\_\_\_**

Add revenues from lines 1 through 7 = [B]

**Non-Operating Revenue (Restricted/Designated)**

Funds included here are not part of a congregation’s operating budget.

All funds received that were used for a non-operating purpose are also non-operating revenue, including donations to endowments, designated (sometimes called “pass-through”) offerings, and surplus operating funds transferred to financial reserves or investments.

General description of non-operating revenues and expenses: Non-operating revenue is used for purposes outside the general operation of the congregation. Some examples of non-operating income include:

- Gifts to capital campaign or building fund
- Gifts or additions to the congregation’s endowment funds
- Funds contributed to Episcopal seminaries
- Support of outreach ministries run by the congregation (soup kitchens, after-school programs, shelters, summer day camps, senior citizen programs, etc.)
- Funds restricted by the donor(s) or designated by the Vestry for transmittal to another recipient (UTO, Episcopal Relief & Development, the Bishop’s Discretionary Fund, etc.)

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## Capital Income and Expenses (lines 8 and 15)

- Report only new grants and contributions for capital purposes. Do not show interest, dividends gains or losses on capital funds invested or loans. Loans are not income. If you get a loan to fix the roof, do not include the loan proceeds on line 8. You will show the money raised to pay it back on line 8 and the actual repayment of the loan on line 15.
- For capital improvements, report only your actual expenses for the year. A loan for the improvements is not an expense. The repayment of the loan is an expense (line 15).

## 8. Capital funds, gifts, and additions \_\_\_\_\_

All designated or restricted contributions, pledged or otherwise, for the purpose of land, buildings, construction, or for major capital projects (new capital programs or capital projects that extend the life of existing fixed assets). Enter here only contributions and grants received or recognized during the report year. Do not enter interest, dividends, appreciation, or depreciation on capital contributions already received.

**Example N:** Holy Nativity is raising funds to repair its historic steeple. Contributions are being received and invested until the work can begin. \$50,000 was received in individual contributions last year, and a landmarks conservancy granted \$25,000. The portfolio earned \$2,300 in interest and dividends and \$6,900 in appreciation. The Treasurer enters \$75,000 on line 8, reporting only the amount of gifts and grants.

**Example O:** Recently St. Stephen's suffered a fire that gutted the rectory. The insurance company settled last year for \$175,000, and an additional \$20,000 was raised to build a somewhat larger house. The insurance settlement is not income, and when it is used to rebuild, paying out the settlement is not an expense. (The cash settlement is for the replacement of a capital asset.) However, the \$20,000 that was raised is reported on line 8, and when it is expended, it is recorded on line 15.

See also examples H, I, and K.

## 9. Additions to endowment, & other investment funds \_\_\_\_\_

Report here additions to the principal of endowment funds. Include unrestricted memorial gifts, legacies, and bequests if not used for operating purposes. As on line 8, report only new contributions, bequests, and gifts to the investment funds. Do not report interest, dividends, gains, or losses. Losses to an investment portfolio during 2023 reduce the size of the amount recorded in line 20. Losses do not constitute "negative income."

**Example P:** St. James the Less finds itself with a large checking account balance at the end of 2023, all of which was received from plate and pledge offerings. Rather than reporting all of this revenue as operating income (line 3), it transfers \$5,000 to an investment account. The \$5,000 is reported in line 9 and a reduction of \$5,000 is made to line 3. If St. James transferred the \$5,000 to investments in 2023 after reporting these funds as operating revenue in 2023, it should not count these funds as "Money from investments, used for operations" (line 4) if they are used for operations in 2024 or later. However, it is much preferred for excess funds to be transferred to investment accounts during the year they are received.

See example J.

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**10. Contributions & grants for congregation-based outreach & mission programs \_\_\_\_\_**

Many congregations run outreach programs, such as soup kitchens, after-school programs, shelters, summer day camps, senior citizen programs, etc. These programs may be funded by a variety of sources. For example, an after-school program may receive fees from the participants, funding from local government sources, or grants from the Diocese, another congregation, or a foundation, as well as individual gifts for the program. Report all income for all such congregation-run programs here. Expenses for these programs are reported on line 16.

See example K.

**11. Funds for transmittal to other organizations \_\_\_\_\_**

Include all donor-restricted offerings or gifts for special purposes outside the basic operation of the congregation, i.e., Good Friday Offerings, Episcopal Relief and Development, Theological Education Sunday, the United Thank Offering, the Clergy Discretionary Fund, etc. Funds contributed to seminaries or other organizations that were collected through regular offerings or other means should be reported here and those amounts reported in Line 17 (for seminaries) or Line 18 (all other organizations). Any amounts reported in Line 11 should not be included in Line 3 or in any other operating revenue line. Also include occasional unbudgeted income that the Vestry has designated for mission program outside the congregation.

**Example Q:** The UTO offering was received twice last year by Trinity Church, \$425 in the spring and \$375 in the fall. ECW representatives brought the offerings to the diocesan ingathering. \$800 is reported on line 11 and \$800 on line 18.

**Example R:** The Vestry of St. Andrew’s gives the entire proceeds from the Autumn Fair each year to the local Habitat for Humanity chapter. The fair is not included in the operating budget because nothing from the Fair goes to the operating budget. On the other hand, the Vestry does not augment the contribution, but donates the net proceeds. Last year the fair netted \$7,438 after direct expenses, up from \$6,692 the year before. The Treasurer sent Habitat the \$7,438 in November and reports that amount in line 11 and in line 18.

See also examples B, S, and T.

**[C]. Subtotal Non-Operating Revenues (8+9+10+11)=[C] \_\_\_\_\_**

**[D]. Total All Revenues (B+C)=[D] \_\_\_\_\_**

**Operating Expenses**

**12. To diocese for assessment, apportionment, or fair share \_\_\_\_\_**

If on a cash basis, show payments made toward the apportionment. If on an accrual basis, show accrued obligation. Show only payments or obligations toward the diocesan operating budget. Do not include pass through items such as payments for insurance for the benefit of the local clergy or parish property, group purchases of supplies, or other purposes properly belonging on line 14 as Other Operating Expenses.

See examples L and M.

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### 13. Outreach from operating budget \_\_\_\_\_

Many congregations have a line in their budget for “Outreach” or “Mission Giving.” Report on line 13 amounts given from the operating budget.

**Example S:** St. Augustine’s tithes to outreach its operating income of \$125,000. The \$12,500 given to the Council of Churches, the local food bank, etc., comes from general operating income, not from special restricted gifts from individuals or the occasional events described in the examples in line 11. The Treasurer shows the \$12,500 here on line 13. It is one of the operating expenses of the congregation because it is included in the operating budget and does not depend on occasional, unbudgeted, unpredictable donations or receipts.

**Example T:** In response to a natural disaster, St. Peter’s appealed to its members for contributions to be forwarded to Episcopal Relief and Development. The contributions totaled \$1,100. St. Peter’s Vestry decided to send a total of \$2,500 by adding \$1,400 from the outreach line of the operating budget.

The contributions received from the congregation are non-operating income:

Line 11 Funds for Transmittal to Other Organizations	\$1,100
The expense of \$2,500 is broken down onto two lines.	
Line 13 Outreach from Operating Budget	\$1,400
Line 18 Funds Transmitted to Other Organizations	\$1,100

Because the \$1,400 came from the operating budget, the income used to pay this expense is already included in general operating income.

### 14. All other operating expenses \_\_\_\_\_

Congregations differ widely in size and complexity of operation. With few exceptions “All other expenses” will be the total of all other expenses shown on the operating budget report received by the Vestry and presented to the Annual Meeting.

Other Operating expenses include—but are not limited to:

- **Salaries & Benefits:** all compensation and fringe benefits of all employees who work for the parish—clergy, office, maintenance, music, education staff—including FICA supplement to clergy, 403(b) contributions from the employer, bonuses to staff, honoraria paid to visiting and supply clergy, etc.
- **Running the buildings:** all expenses of the day-to-day operation of the building(s)—Fuel oil, utilities, water, repairs and minor improvements, insurance, property or sewer taxes, interest on mortgages or loans, landscaping services, etc.
- **Basic parish operations and programs—Altar, Choir, Church School, Office** (all expenses for running the office), forms such as baptismal certificates, offering envelopes, confirmation certificates, new Hymnals and Prayer Books (if a partial replacement of not more than 10% of the total on hand; a larger replacement could be considered a capital expense), paper, envelopes, postage, Church School supplies, telephone, Choir supplies and maintenance of instruments, costs of consultants, retreats, newsletter printing, Altar Supplies, Cluster Ministry expenses, etc. Include here as expenses any operating losses from cemeteries, schools, real estate operations, etc.

**Example U:** St. John’s has an old cemetery in which no more plots can be sold. Income is derived from a small endowment, contributions toward annual care, and the occasional opening in one of the family plots. This income last year totaled \$8,700. The wages paid to the maintenance worker who mows the grass and maintains the fences, etc. came to \$12,600. The net loss of \$3,900 is included on line 14.

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**Example V:** St. James' and St. Andrew's are "yoked" congregations. They share the services of one priest. The priest spends two-thirds of her time at St. James' and one-third at St. Andrew's. The priest is on the payroll of St. James', and St. Andrew's reimburses St. James' one-third of the total cost of compensation and benefits. St. Andrew's records its payments to St. James' on line 14, "Other Operating Expenses." St. James' does not record St. Andrew's payments as income but reduces the amount it reports on line 14 by the amount St. Andrew's contributes.

**Example W:** The four congregations in Johnson County are a team ministry served by two full-time and one part-time priest. The diocesan office pays the compensation and benefits of the priests on the team. Each congregation pays a good portion of its operating budget to the diocesan office toward their expenses. Each congregation reports the amount of their payments on line 14, not on line 12.

See also examples F, K, L, M, S, T, and I

[E]. Subtotal Operating Expenses (12 + 13 + 14) = [E] \_\_\_\_\_

Remember: In most cases, operating income (Line B) will equal or be close to the number reported on line E.

## Non-Operating Expenses

### 15. Major improvements and capital expenditures \_\_\_\_\_

Additions to property, major repairs tending to extend the life of the property, new equipment other than normal replacement, and any other improvements or major purchases that would be capitalized in conventional accounting. Include the full cost of the construction or purchase of the building(s) as well as the cost of the land.

See examples I, K, and O.

### 16. Expenses for congregation's outreach and mission program \_\_\_\_\_

Report here all expenses against the income shown on line 10 for parish-based outreach programs such as summer day camps, after-school programs, shelters, food pantries or soup kitchens, shelters, senior citizen programs, etc. Include here the salaries and benefits of program staff and all expenses of operating the program.

### 17. Funds contributed to Episcopal seminaries \_\_\_\_\_

Include all amounts transmitted from gifts to Theological Education Sunday. Include all other funds contributed to Episcopal seminaries. The income for such gifts and contributions should be reported in line 11 along with all other income that is to be transmitted to other organizations.

### 18. Funds transmitted to other organizations \_\_\_\_\_

Include all amounts transmitted from gifts for special purposes other than theological education, such as Advent, Lenten, and Good Friday Offerings, Episcopal Relief & Development, the United Thank Offering, Clergy Discretionary Fund, etc. Include also occasional unbudgeted income that the Vestry has designated for mission program outside the congregation.

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The amount shown here, together with line 17, should correspond to the amount on line 11 if all transmittals have been made by year-end. Line 11 reports these offerings coming in. Lines 17 and 18 show these offerings and contributions being transmitted to their intended beneficiaries.

See the examples given with the instructions for line 11.

See examples B, P, R, and T

[F]. Subtotal Non-Operating Expenses (15 + 16 + 17+18) = [F] \_\_\_\_\_

[G]. Total All Expenses (E + F) = [G] \_\_\_\_\_

At year-end:

As of December 31, 2023:

**Line 19.** Please record funds that are in cash or immediately available financial accounts, such as checking or money market funds that have checking privileges. Funds held as CDs, bonds, stocks, and other securities will be recorded

**19. Total cash in all checking and passbook savings accounts** \_\_\_\_\_

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

**Line 20.** This line should also include funds owned by the congregation and invested for it (This includes congregationally controlled trusts, Diocesan or church-wide investment trusts, or the like). Increases or decreases in investment are included in Line (20.). (As noted earlier, when funds are transferred from your investments into your operating budget they are recorded in Line (4.), as operating revenue.)

**20. Total investments at market value** \_\_\_\_\_

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 year-end. Line 20 should not include cash accounts (checking and savings) reported in Line 19. Line 20 should include funds invested for the congregation through an Episcopal foundation or other entity providing investment services for congregations.

The figures entered on lines 19 and 20 will almost always be exactly equal to the figures on your audited financial statements for "Cash and cash equivalents" and "Investments."

Decreases in market value of investments during 2023 will be reflected in the total recorded in line 20. Such losses are not expenses, nor are they "negative investment income." Negative values are not allowed on the Parochial Report.

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## CONTINUING STEWARDSHIP AND FINANCIAL INFORMATION

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To understand the financial impact of the pandemic on congregations, this section asks question regarding Paycheck Protection Program loans and additional expenses incurred. Please answer by selecting from the options provided.

**Line 21;** Indicate the number of households who contributed but did not make a pledge/commitment

**Line 22;** Indicate if the usage of your endowment or reserve funds from 2023 changed compared to 2022

**Line 23;** If your congregation took an endowment draw, what was the percentage draw for 2023.

**Line 24;** Please use the checkboxes and the comment field to describe any **negative** impact on your finances in 2023.

**Line 25;** Please indicate the amount (in your currency) of any outstanding debt (loans, mortgages, etc.) that the congregation has

**Line 26;** Please describe in a few words the financial outlook for your congregation for the next five years.

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## PRIESTS AND DEACONS SERVING THIS CONGREGATION

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**Priest(s) Serving this Congregation.** Please list as indicated all the clergy **currently** serving in your congregation. This means all clergy currently serving as of the day completing the report. If you are using the PDF version of the form and have more than four priests, feel free to add a page with the additional clergy.

“Full time and part time” refer to work in your congregation. If your priest also serves another congregation, the name of the other congregation should be entered in the space provided. To do this on the filing website, click ‘additional information’ on the blue banner underneath the title of the section. There you can include other congregations served by the clergy or any unique or unusual clergy situation. Priests who receive only non-monetary compensation (such as housing) should be recorded as part-time rather than non-stipendiary. You should not record the priests who occasionally lead worship services but are not considered members of the clergy staff.

If you have no regular or interim priest at present, indicate who leads worship for your congregation by selecting from the drop-down menu, the appropriate ‘Ordination Type’ (supply priest, deacon, lay worship leader, other) in the ‘New Record’ section of the clergy page. If you have a “long-term” supply priest, enter that person’s name in the space provided.

## OUTREACH MINISTRIES AND VOLUNTEER ACTIVITY

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For this section, select ‘yes’ if any of the listed ministries is provided by the congregation.

Then provide a numerical estimate of the unduplicated individuals that served through this ministry/program/mission”

**Example X:** St. James’ has a weekly meal for the community. The average number of meals served to individuals is 750 a week, with largely the same individuals each week. The number of unduplicated individuals served per month, then, is 750.

**Example Y:** St. Sebastian’s has an outreach ministry that serves migrant farm workers who move frequently. Each week they provide food baskets to the workers who are in the camp, approximately 125 weekly. Most weeks there are new workers in the camp. The number of unduplicated individuals served by this ministry therefore would be 125 X 4 or 500.

Example Z: If the congregation has a school (or other non-profit) sharing the campus and the congregation supports their work in some way, enter that information in line 17, ‘other’.

\*Please also note the various other ways your congregation might contribute to this ministry with space or in-kind donations or financial support.

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## ADDITIONAL FREQUENTLY ASKED QUESTIONS ARE THE FOLLOWING

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**When is the Parochial Report Due?** Each year the report is due to your diocese by March 1. Some dioceses have other requirements. Please be sure to check with your diocese about deadlines and additional information that might be required directly from them.

**I can't log into the DFMS Filing website. What do I do?** Contact your diocesan office. Each diocese has a designated person who has access to your login information. If you can't reach anyone at your diocesan office, please also feel free to contact the General Convention office at [pr@episocpalchurch.org](mailto:pr@episocpalchurch.org) for help. The General Convention office hours are from Monday through Friday from 9am – 5pm eastern time.

**Can I just mail my report?** We understand some congregations do not have access to internet, in this case, be sure to contact your diocesan office for help in completing the form, so it can be entered into the DFMS filing website.

**How do I print a previously completed report?** Reports can be downloaded and printed by logging into the DFMS Filing website and clicking 'Download/Print Report' on the left menu. The default year is the current filing year, but you may use the drop-down menu to select a different year. On this page you also have access to a blank PDF, if you prefer doing the report outside the filing website.

**I've completed the report using the PDF form; can I just upload the form into the DFMS filing website?** No.

**I've filed my report on the DFMS Filing website, do I have to mail/email a copy to the office of the General Convention?** No. If the report is completed before the deadline, we do not need a copy of your report. We accept electronic signatures indicated on the certification page of the report. Marking your report complete tells us that your report is final.

**Does my diocese need a copy of my report?** Every diocese has their own canonical requirements. Although the office of the General Convention accepts electronic signatures, it's possible your diocese does not. Due to the pandemic, we encouraged dioceses to accept electronic signature, but it is best to check with your diocese.

**How do I know if my report is received?** Marking your report complete indicates that your report is final. A timestamp will be visible once it has been marked complete when filed on the DFMS Filing website.

**What does the Episcopal Church do with all this data?** Each year the General Convention Office reports results from the parochial reports. To view those reports, click [here](#).

**Where can I find trend data for my congregation?** The Study Your Neighborhood page on the General Convention website is great way to find information about your congregation and others alike. To view trend data for your congregation for plate and pledge, membership, and average attendance, go to 'explore parochial report trends' or to view demographic information, click 'explore neighborhood' on the blue buttons at the top of the page at <https://www.generalconvention.org/study-your-neighborhood>

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## THIS CONCLUDES THE WORKBOOK AND INSTRUCTIONS FOR THE 2023 PAROCHIAL REPORT

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Fill out the appropriate sections of the parochial report form using any notes you have made in this workbook.

- File your Parochial Report online at <https://reports.dfms.org> using your Login Name (Email Address) and Password.
- Or mail the completed form to your diocese, typed or handwritten, together with **all additional pages**.
- Keep a copy of the completed Parochial Report form for your records.
- You may review and download Parochial Reports of prior years by logging into the filing website at <https://reports.dfms.org>
- Be sure to note there are two canonical deadlines. The first deadline is March 1, which your reports are due to your diocese. Please verify with your diocesan office for specific requirements.

***Please use your good judgment when tackling questions that may not seem to fit your congregation.***

When in doubt, first contact your diocesan office. The General Convention Office of the Episcopal Church at [pr@episcopalchurch.org](mailto:pr@episcopalchurch.org) is also available to answer questions about the Parochial Report.

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