Financial Statistics Report Guide

Line 1 Offerings – Include all receipted donations, including envelopes, PAG, one-time donations. Also include open (unreceipted) offerings. Do not include offerings to be forwarded (see line 7).

Line 2 Other Income – Include all other operating income such as fees, rental income, fundraising proceeds, flower donations. For fundraising income, report proceeds net of expenses.

Line 3 Designated Capital Funds – Include amounts donated or raised for designated non-operating purposes such as building fund, organ fund and so on.

Line 4 Bequests and Gifts with restrictions – Include amounts given or bequeathed for specified non-operating purposes. Provide details on page 2.

Line 5 Diocesan Grants – Include grants and support given by the diocese.

Line 6 Transfer from Other Funds – Include amounts transferred to operating from reserve or capital funds. Include amounts transferred from capital funds for capital expenditures.

Line 7 Offerings to be forwarded – Include designated gifts to be spent outside the parish such as PWRDF, or other similar gifts.

Line 8 Reach Campaign proceeds – This is the total of money received from the Synod Office over the course of the year as the parish share of the Reach Campaign.

Line 9 Total Receipts – Add lines 1 to 8.

Line 10 Expenditure of Reach Campaign Proceeds – Include the total amount of Reach Campaign proceeds (see line 8) that were spent on Reach Campaign projects. Do not include this amount in any of the lines below. For example, if Reach Campaign money was used the hire someone, or to supplement a salary, do not include that amount in the total in line 11 or 12.

Line 11 Salary (Clergy) – Total salary and benefits paid to regular clergy.

Line 12 Salary / Honoraria – Total salaries, benefits and honoraria paid to administrative, liturgical and pastoral staff. Include amounts paid to parish administrator, organists or other musicians, lay youth leaders and honoraria paid for clergy coverage. Do not include salaries paid for janitorial or maintenance staff. (These are reported in line 14)

Line 13 Utilities – Include total amount paid for electricity, water, sewage, heating, and telecommunications.

Line 14 Travel – Include amounts paid as travel reimbursement for travel logs submitted by clergy.

Line 15 Apportionment – Include amount paid to the diocese for apportionment.

Line 16 Maintenance and Repairs – Include amounts paid for building and grounds maintenance including salaries, contracts, supplies, and repairs.

Line 17 Other Operating Expenses – Include all other operating expenses such as office supplies, worship supplies, insurance, Christian education expenses and all other current expenses not included in the lines above.

Line 18 Capital Expenditures – Include expenses for major capital items such as construction of an addition, major renovation such as new kitchen or washroom facilities, roof replacement, installation of new windows. Also include acquisition of major equipment such as a new organ, but not minor equipment such as a computer or printer. Do not include minor repairs such as replacing a broken door, changing locks etc.

Line 19 Repayment of Loans – Include principal and interest payments on loans or mortgages.

Line 20 Transfer to Other Funds – Amounts transferred to capital or reserve funds such as building fund, organ fund, etc.

Line 21 Outreach beyond parish – Amounts transferred to other charitable works such as PWRDF, child sponsorships, support for local food banks or other charities.

Line 22 Total Disbursements – Add lines 10 to 21.

Line 23 Surplus (Deficit) – Subtract line 22 from line 9.

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