Giving Information for 2025:

Please indicate the reporting currency __________

Stewardship:

Questions about stewardship help illustrate how pledge activity aligns with giving trends over the year.

Example A: On January 1, 2025, St. Paul's had received 84 pledge cards. Five additional pledge cards for 2025 were received later that month, and four new families made pledges during 2025. 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

1. Number of confirmed pledges to the general/operating fund (1) ________

   Enter the total number of pledges made for the year, regardless of whether they were fulfilled. Count actual pledges or commitments received. If a household makes one pledge, count one. If multiple household members make individual pledges, count each one. Include any pledges received during the year even if the giver moved away or died.

		US DOLLAR	OTHER CURRENCY
2. Monetary amount of confirmed pledges *Enter the total dollar amount of all confirmed pledges reported in line 1 above. This line reflects what members promised to give, not what was actually paid.*	(2)		

Revenue:

Revenue helps us understand the types and sources of financial resources received. A church may use either cash-basis or accrual-basis reporting, but should apply the same method to both revenue and expense sections.

Example B: 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 C: 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.

3. Plate, pledge, and other contributions to the general support of the church *Enter all giving actually received during the year. Report all unrestricted contributions only. Examples include: loose plate offerings, payments toward pledges to the general/operating fund, and general gifts not designated for a specific purpose. Related expenses: Report corresponding operating expenses on Line 6.*	(3)		
4. Contributions restricted by contributors for specific purposes *Enter all giving actually received during the year that donors have designated for a specific purpose. Report only contributions whose use is restricted by the contributor. Examples include: gifts designated for outreach ministries or special programs; donations restricted for capital projects or building improvements; and contributions given for music, altar guild, youth ministry, or other specific ministries. Related expenses: Report expenses paid from these restricted funds on the corresponding line depending on the nature of the expense — Operating-related restricted expenses > Line 6; Capital-related restricted expenses > Line 7*	(4)		
5. All Other Revenue *Report all revenue not included in lines 3 or 4. Enter amounts before expenses. Examples include: grants from organizations, revenue from fundraising events (gross, not net), gross revenue from a thrift shop or similar enterprise, gross rental income from facilities or property, interest earned on checking, savings, or other cash accounts, and investment income drawn or distributed (but not gains/losses) Related expenses: Operating-related restricted expenses > Line 6; Capital-related restricted expenses > Line 7. Do not include: realized or unrealized investment gains or losses (those are reported on line 9 on the next page.)*	(5)		
Total Revenue (Lines 3+4+5) = A			

Expenses:

Expenses help us understand the cost of ministry and operations. Use the same accounting method used for the revenue section.

Example D: 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.

6. Church non-capital expenses (6) ________ ________

Report all operating expenses. Examples include: utility costs, insurance, clergy and staff salaries, wages, and benefits, office and administrative costs, diocesan assessments/apportionment, ministry and program costs, charitable disbursements, and routine maintenance and repairs. Related revenue: Typically reported on Lines 3–5. This will be the largest expense category for most congregations.

7. Capital Expenses (7) ________ ________

Report expenditures for property, buildings, or major equipment. Examples include: purchase of property, land, or buildings; major repairs that extend the useful life (e.g., roof replacement); building renovations or expansions; purchase of major equipment; and capital improvements funded by restricted gifts. Do not include routine maintenance (those go to line 6). If funded by restricted gifts > Line 4; If funded by unrestricted sources > Line 5

Total Expenses (6+7) = B [ ] [ ]

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 (8) ________ ________

Enter the total year-end balance of all congregation-held cash accounts. Include: checking accounts, savings accounts, cash holdings in financial institutions, and clergy discretionary funds if held under the congregation's EIN (federal tax id number)

Year End (as of December 31) Supplemental Information:

Question 9 provides information about how your congregation manages and utilizes its endowment and investment accounts. The following definitions may assist you as you complete this section:

- *"Dollar amount drawn for use" = how much money the church took out for operations in the reporting year.*
- *"Percentage draw" = amount withdrawn ÷ market value at end of prior year.*
- *Net gains/losses = dividends + interest + realized + unrealized gains/losses - investment fees.*

9. Does your congregation have an endowment or other investment account(s)? [ ] Yes [ ] No

Select Yes if your church holds any endowments or investment accounts—restricted or unrestricted—that generate income, gains, or dividends. Select No if you do not have any such accounts.

9a. List your financial assets. (Numeric responses)

Enter the year-end market value for each category:

- *Endowment (restricted): Funds with donor-imposed restrictions.*
- *Endowment (unrestricted): Endowments whose use is not restricted by donors.*

Total Endowment: This field is auto calculated from your entries.

- *Non-endowed Investments (restricted): Investment accounts that are not endowments but have donor restrictions.*
- *Non-endowed Investments (unrestricted): All other investment or brokerage accounts.*

Total Non-endowed Investments: This field is auto calculated from your entries.

Total Investments: Grand total of all endowment + non-endowment investments.

** Enter numbers only (no commas or symbols).*

________ Endowment (restricted) ________ Non-endowed Investments (restricted)

________ Endowment (unrestricted) ________ Non-endowed Investments (unrestricted)

[ ] Total Endowment [ ] Total Non-endowed Investments

[ ] Total Investments

9b. What was the percentage draw (the percentage withdrawn for use) in 2025? ________

Enter the percentage of the investment balance (from the end of 2024) that the church withdrew during 2025.

Formula:

(Dollar amount withdrawn ÷ market value at end of prior year) × 100

If nothing was withdrawn, enter 0.

9c. What was the dollar amount drawn for use in 2025?

Operating ____________

Funds used for day-to-day ministry or operating expenses.
This amount should have been reported on Line 6 (Church Non-Capital Expenses).

Non-operating/capital ____________

Funds used for capital projects, property improvements, or other non-operating purposes.
This amount should have been reported on Line 7 (Capital Expenses).

9d. What was your net gain/loss (realized & unrealized) in your investment accounts? ____________

Enter the total net change in your investments during the year, including:

- *Dividends*
- *Interest*
- *Realized gains/losses*
- *Unrealized gains/losses*
- *Minus investment fees*

This number may be positive or negative.

Example E: St. Francis Church has an endowment fund whose market value at the end of 2024 was $100,000. The church has no other endowments or investment accounts. In 2025, the church withdrew and used $5,000 from the endowment fund. The church reports $5,000 on line 9c. The church's percentage draw reported on line 9b is 5% ($5,000 ÷ $100,000).

Example E (continued): In 2025, 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 9d, is $3,150 ($500 + $250 + $1,000 + $1,500 - $100).

10. Does your congregation have any outstanding debt, including credit card debt? ☐ Yes ☐ No

Select Yes if your church owes money to any lender (bank loans, mortgages, lines of credit, etc.). Select No if the church has no debt.

10a. How much? ____________

Enter the total outstanding principal owed at year-end (numeric only).

10b. What is the debt for?

Briefly describe the purpose of the debt (e.g., roof replacement, building mortgage, equipment loan, capital improvements).

11. Does your congregation own buildings and/or land? ☐ Yes ☐ No

Select Yes if the church owns any property—buildings or land—whether used for worship, ministry, rental, or other purposes. Select No only if the congregation rents or borrows all of its space. Note: Property legally held in trust by your diocese should still be considered owned.

12. Does your congregation rent or lease all or a portion of your building(s) or land to group(s) outside your congregation? ☐ Yes ☐ No

Select Yes if you rent out any portion of your buildings or land to outside groups (schools, nonprofits, community groups, events, etc.) in exchange for rental income or contributions. Select No if you do not rent any space to outside groups. Report only direct rental or leasing activities here. Do not include fundraising events or unrelated use of space.

12a. How much revenue did your church earn from renting/leasing to outside groups? ____________

Enter the total amount received during the reporting year from rental or leasing arrangements with outside groups. This includes:

- *Rental fees*
- *Contributions made in lieu of rental payments*
- *Payments tied directly to space usage*

Do not include income from fundraising events.

Where this amount is reported elsewhere:

Include this amount in Line 5 - Other Operating Revenue in the main income section.

12b. What expenses did your church incur from renting/leasing to outside groups?

Enter the total expenses your congregation incurred specifically because of rental or leasing activities.
Examples include:

- *Cleaning or janitorial services*
- *Additional utilities*
- *Security or supervision*
- *Repairs or maintenance required due to rental use*
- *Administrative costs tied to managing rentals*

If the rental activity required major repairs or improvements, include those capital expenses here as well.
Where this amount is reported elsewhere:

- *Operating (non-capital) rental expenses → Line 6 - Church Non-Capital Expenses*
- *Capital expenses related to rental activity → Line 7 - Capital Expenses*