

GUIDE
TO
THE
NEW
ASSESSMENT
CANON

Guide to the new Assessment Canon
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Reporting under the new canon

- Annual Estimate-The purpose of the form is to calculate an **estimated** percentage of assessments/Normal Operating Expense each month during the year
 - Overall, the process is the same
 - Calculated and reported based on operating expenses
 - New rates used to compensate for lower assessment base
 - This form looks very similar to the one under the old assessment canon
 - **The due date is February 20th of each year.**
 - It uses operating expenses from the annual budget as a starting point
 - Certain expenses are excluded from the calculation:
 - Assessment expense
 - Outreach from operating budget
 - Diocesan aid to operating budget
 - Assessment is based on Normal Operating Expenses (NOE)
 - NOE is equal to Total Operating Expenses less excludable expenses, as defined above.
 - The assessment based should be lower for all parishes.
 - Rates are applied to NOE to determine estimated Annual Support
 - 10% of the first \$50,000
 - 13% of the next \$100,000
 - 16% of the next \$100,000
 - 19% of NOE over \$250,000
 - The Annual Support Commitment must be at least equal to the amount of estimated Annual Support
 - Parishes can commit to more than the calculated amount, but not less

Reporting under the new canon (Continued)

- The estimated monthly payment is the Annual Support Commitment divided by 12
 - The actual monthly payment is calculated on the Calculation of Diocesan Support form
 - The average NOE % (Annual Support Commitment divided by NOE) is used on each month's form

- Monthly Form
 - Same title as before, Calculation of Diocesan Support For month
 - The average NOE % from Annual Estimate is applied to the actual NOE for the month to arrive at Minimum Payment.
 - Parishes may be more, but not less than, the calculated Minimum Payment.
 - Any amounts outstanding from prior years are detailed on the form.
 - The Monthly form and payment are due to the Diocesan office by the 20th of every month.

- Year-End Reconciliation
 - Under the new canon, there is no separate form for the year-end reconciliation
 - The parish's total NOE reported during each year will be compared with the NOE reported on the parochial report (Line 14 of the 2008 form – Other Operating Expenses).
 - The final assessment due for the year is calculated by applying the rates to the NOE reported on the parochial report.

Reporting under the new canon (Continued)

- Generally, we don't anticipate much difference between the NOE reported on the monthly forms and the NOE reported on the parochial report.
- If the NOE on the parochial reports differs from the sum on the monthly reports, a credit or balance due is computed. The parish has the opportunity to designate the credit to that year's assessment or carry it forward to the next year's assessment. This procedure is the same as under the old canon.
- Any balance due must be paid by the due date for delegate certificates for the Diocesan Convention, or the parish will forfeit its lay delegate votes at Convention.
- Excel forms for both the Annual Estimate and Monthly Support are found on the Finance office page of the Diocesan website.

Definitions under the new Canon

- The definitions of operating expenses and the expenses excluded from the calculation of NOE can be found in the instructions for page 3 of the parochial report.
- The parochial report form is authorized by the Executive Council of The Episcopal Church in New York. It is prepared and filed on a calendar year, as required by The Episcopal Church Canon 1.6.1. (A copy of the Canon is found later in this guide). The Diocese does not prepare the form or its definitions. The Diocesan canon on assessments refers to these definitions which can be found in the parochial report instructions.
- The parochial report should be prepared and filed based on the instructions, just as in the past. The new assessment canon **does not** change anything about preparing and filing the parish's parochial report.
- Specific information about the parochial report definitions which are relevant for the new assessment forms is detailed below.

Definitions under the new Canon (continued)

Total Operating Expenses

- The most common method of accounting for parishes is the modified cash, under which fixed assets are capitalized, and revenue and other expenses are taken into account using the cash basis. The accrual or cash basis (including modified cash) is acceptable and should be used on a consistent basis.
- Generally, these expenses are part of the operating budget that the parish approves at its annual meeting.
- Categories of operating expenses include:
 - Personnel-compensation and benefits for all employees and contract workers
 - Facility-utilities, insurance, ordinary repairs and maintenance
 - Program, such as Christian formation, Sunday school, music program, etc.
 - Office and administration, including flowers and altar supplies
 - See examples on page 8 of Parochial Report instructions for page 3.
- Classification of Expenses
 - Expenses fall into 3 categories: operating, non-operating and not expenses (more on this category later)
 - Non-Operating Expenses are probably the easiest to define.
 - Capital expenditures and major improvements – examples: new roof, building additions, major organ overhaul, parking lot paving, new furniture and fixtures.

- Funds contributed to Episcopal seminaries
- Funds sent to other organizations-examples: amounts contributed and designated for Episcopal Relief and Development, United Thank Offering, Bishop's Annual Appeal, ECSF, clergy or Bishop's discretionary funds, Good Friday Officering, and similar programs. The parish may have special offerings on designated Sundays for these purposes, or make available offering envelopes for these purposes.
 - Under FASB 136, amounts received from these special offerings should be recorded as liabilities, not as revenue, since in most cases, the parish does not have variance power or control over how the recipient uses the designated funds.
 - If the receipts are recorded as liabilities, the disbursements are a reduction in the liability, not an expense. Receipts are reported on Line 11 of the parochial report, and disbursements on line 18.
 - Amounts recorded as increases and decreases to liabilities would be easier to track for the parochial report, as well as good accounting.
- Funds sent to other organizations – Part 2 – A parish may designate amounts for mission programs or other charitable purposes outside the congregation. If these are part of the operating budget, amounts given are operating expenses (although not now subject to assessment). If a parish designates spending operating funds that are not in the budget, as the parish might do occasionally, as a response to disaster relief, for

example, those disbursements are non-operating expenses.

- Parish-based outreach and mission programs-Line 16 of the Parochial Report
 - Examples of programs which fall under this line include day care programs, food pantries and soup kitchens, health ministries, senior citizen programs, summer camps, etc. Include both direct and indirect (allocated) expenses on this line.
 - If these expenses are included in the annual operating budget, exclude these amounts from Total Operating Expenses on your assessment form.
 - Note the distinction between outreach from the operating budget, which would be cash expenditures to an outside organization, versus parish-based programs, which are conducted within the parish. Although the parochial report categorizes outreach from the operating budget as an operating expense, and parish-based outreach as a non-operating expense, now neither type of expense is subject to assessment.
 - See the outreach examples on page 2 of the parochial report instructions for Page 3.
- “Not” expenses
 - Do not search the parochial report instructions for this category, because you won’t find it.

- What I define as “not expenses” are direct expenses related to both rentals of property and fundraising expenses.
 - Under FASB 117, revenues and expenses from major activities of an organization must be reported separately. For most parishes, the major portion of their revenue is derived from contributions and gifts, not from either fund-raising or rental income, so that revenue and expense can be recorded on a **net** basis (in one account). Both the net income from rental of property and fund-raising activities are reported net of expenses on Line 5-Other Operating Income of the parochial report.
 - Expenses from these activities are included as operating expenses on the parochial report, and are assessable, only if expenses exceed revenues. Since these items are designed to supplement the budget, a net expense (as opposed to net income) should be the exception, not the rule.
 - Whether an activity is classified as fund-raising or outreach depends on how the funds are spent.
- Operating Expenses – Lines 12, 13 and 14 of the parochial report
 - To diocese for assessment – Line 12
 - Annually – the total expense in the budget
 - Monthly – the amount paid during the month, if using a cash or modified cash method of

accounting, or the amount accrued for the month, if using the accrual basis of accounting.

- Outreach from operating budget – Line 13
 - Amounts paid for mission giving that are included in the operating budget, such as contributions to food banks, Habitat for Humanity, ER&D, etc.
 - In some parishes, this type of expense is paid from its foundation, not from the parish itself. If the expense is **not** in the operating budget to begin with, it cannot be deducted in computing NOE.
 - See the comments on parish-based outreach programs and funds sent to other organizations above.
- Other operating expenses – line 14
 - Most expenses included in the operating budget and included in the year-end report to the parish, other than the amounts on Lines 12 and 13 above.
 - Operating expenses paid by the Altar Guild or rector's discretionary fund are included on this line.

Diocesan Aid to Operating Budget– Line 7 of the Parochial Report

- Amounts paid to a parish from the Diocese can be either included or excluded from the line. Amounts that are reported on this line will reduce the assessment base in computing NOE, and amounts that are not reported on line 7 are generally shown elsewhere on the parochial report.
- For purposes of the 2010 assessment and the parochial report, an amount received from the Diocese is reported here if it reimburses, supports, or contributes to an item in the parish's operating budget (passed at the Annual Meeting.) If funds are received from the Diocese for an item that is **not** part of the operating budget, such as outreach programs, or capital items, it is not reported here and cannot be deducted to compute NOE (normal operating expenses) for calculation of the parish's assessment.
 - Types of Diocesan aid to report on Line 7 (not assessable)
 - Aid to operating budget-general operating support
 - Mission-enhancement grants – for operating programs
 - Scholarships for youth events
 - Continuing education grants for clergy or lay employees
 - Sabbatical grants for employees
 - Reimbursement to parishes for time of deans
 - Types of Diocesan aid not to report on Line 7 (not assessable)
 - Capital grants or loans (report on line 8)
 - ECS grants for parish-based outreach programs (report on line 10) (if considered non-operating expense)
 - Church Home grants for parish-based programs for seniors (report on line 10)(see note on ECS grants)
 - Grants for parish-based campus ministry program, if expenses are classified as parish-based outreach (non-operating) (report on line 10)
 - Grants for youth mission programs (report on line 10)
 - Advertising paid for directly by the Diocese (do not report)

Title I. Canon 14: Of the Diocesan Fund

Sec. 1. At each Annual Convention an assessment shall be made upon all parishes in the Diocese, according to the formula set forth in Section 2 of this Canon.

Sec. 2. (a) Beginning January 1, 2010, and in the calendar years thereafter, there shall be an annual assessment made upon all parishes in the Diocese as follows:

- 10 percent of the first \$50,000 of Normal Operating Expenses (NOE) of a parish;
- 13 percent of that portion of the NOE above \$50,000 and up to \$150,000;
- 16 percent of that portion of the NOE above \$150,000 and up to \$250,000;
- 19 percent of that portion of the NOE above \$250,000.

(b) Normal Operating Expenses is defined as “All Other Operating Expenses” (line #14) less “Assistance from diocese for operating budget” (line #7) in the Line-by-Line Instructions for the preparation of the 2008 Parochial Report as provided by the Episcopal Church.

Sec. 3. (a) By February 20, each parish shall estimate an annual assessment based on projected or budgeted Normal Operating Expenses for the current calendar year, and shall use that estimate to calculate an average annual percentage rate of assessment to be used as described in Section 3(b) below. The average annual percentage is determined by dividing the estimated annual assessment to the Diocese by the total estimated NOE of the parish for the year.

(b) Beginning February 20, 2010 and on the 20th day of each month thereafter, each parish shall pay to the Diocese a monthly payment determined by applying the average annual percentage rate of assessment for the parish to the parish’s Normal Operating Expenses for the preceding month.

(c) No later than March 1, each year, each parish will determine its final assessment for the preceding year by performing an end-of-year reconciliation of its assessment due using the formula set forth in Section 2 above and the final Parochial Report data for the same year, to the total assessment payments made for the calendar year. Any overpayments may be applied to the parish’s assessment for the following year and/or may be recorded as additional support of diocesan program at the discretion of the parish.

Sec. 4. Parishes in arrears on the day delegate certificates are canonically due shall retain seat and voice at following Diocesan Convention but forfeit their lay representation vote. Parishes are deemed in arrears when they fail to pay their Diocesan assessments in full for all months up to and including the last day of the fifth month prior to Diocesan Convention. There is no power entrusted to the Convention or any Committee thereof to waive this fault.

CANON 6: Of the Mode of Securing an Accurate View of the State of This Church

Sec. 1. A report of every Parish and other Congregation of this Church shall be prepared annually for the year ending December 31 preceding, in the form authorized by the Executive Council and approved by the Committee on the State of the Church, and shall be filed not later than March 1 with the Bishop of the Diocese, or, where there is no Bishop, with the ecclesiastical authority of the Diocese. The Bishop or the ecclesiastical authority, as the case may be, shall keep a copy and submit the report to the Executive Council not later than May 1. In every Parish and other Congregation the preparation and filing of this report shall be the joint duty of the Rector or Member of the Clergy in charge thereof and the lay leadership; and before the filing thereof the report shall be approved by the Vestry or bishop's committee or mission council. This report shall include the following information:

Annual parish reports to Bishop.

- (1) the number of baptisms, confirmations, marriages, and burials during the year; the total number of baptized members, the total number of communicants in good standing, and the total number of communicants in good standing under 16 years of age.
- (2) a summary of all the receipts and expenditures, from whatever source derived and for whatever purpose used.
- (3) such other relevant information as is needed to secure an accurate view of the state of this Church, as required by the approved form.

Sec. 2. Every Bishop, Presbyter, or Deacon whose report is not included in a parochial report shall also report on the exercise of such office, and if there has been none, the causes or reasons which have prevented the same.

Non-parochial reports.

Sec. 3. These reports, or such parts of them as the Bishop may deem proper, shall be entered in the Journal of the convention.

Annual Diocesan Reports.

Sec. 4. Likewise, a report of every Diocese shall be prepared annually for the year ending December 31st preceding, in the form authorized by the Executive Council and approved by the Committee on the State of the Church, and shall be filed, not later than September 1, with the Executive Council. It shall include information concerning implementation by the Diocese of resolutions of the previous General Convention which have been specifically identified by the Secretary of General Convention under Joint Rule 13 as calling for Diocesan action.

Journals to be forwarded to Secretary and Archives.

Sec. 5 (a) It shall be the duty of the Secretary of the Convention of every jurisdiction to forward to the Secretary of the House of Deputies, immediately upon publication, two copies of the Journals of the Convention of the jurisdiction, together with episcopal charges, statements, and such other papers as may show the state of the Church in that jurisdiction, and one copy to the Archives of the Church.

Report to the House of Deputies.

(b) A Committee of the House of Deputies shall be appointed following the close of each General Convention, to serve *ad interim*, and to prepare and present to the next meeting of the House of Deputies a report on the State of the Church; which report, when agreed to by the said House, shall be sent to the House of Bishops.

Worksheet for Calculation of Diocesan Support for 2010

Parish Number City Parish

Notes:

Step 1: Operating Expenses (budget estimates)

1 Total Operating Expenses		\$ <input type="text" value="-"/>
2 Less: Diocesan aid to operating budget	Enter lines 2-4 as positive amounts	\$ <input type="text" value="-"/>
3 Less: Assessment expense		\$ <input type="text" value="-"/>
4 Less: Outreach from operating budget		\$ <input type="text" value="-"/>
5 Normal Operating Expenses (NOE) <i>(line 1- Σ lines 2-4)</i>		\$ <input type="text" value="-"/> A

Step 2. Calculate Support using the formula

a. 10% of the amount of box A between \$0 and \$50,000	\$ <input type="text" value="-"/>
b. 13% of the amount of box A between \$50,001 and \$150,000	\$ <input type="text" value="-"/>
c. 16% of the amount of box A between \$150,001 and \$250,000	\$ <input type="text" value="-"/>
d. 19% of the amount of box A over \$250,000	\$ <input type="text" value="-"/>
Estimated Annual Support (Total of lines a.-d.)	\$ <input type="text" value="-"/> B

Step 3: Enter 2010 Support Commitment

Must equal or exceed value in box B	\$ <input type="text" value="-"/> C
Estimated Monthly Payment <i>(box C divided by 12)</i>	\$ <input type="text" value="-"/>
Average % NOE (minimum) <i>(box C divided by box A)</i>	<input type="text" value=""/> D

Prepared by:

Contact information:

Date:

Worksheet for Calculation of Diocesan Support for 2010

Parish Number City Parish

Notes:

Step 1: Operating Expenses (budget estimates)

1 Total Operating Expenses		\$ <input style="width: 100px;" type="text" value="-"/>
2 Less: Diocesan aid to operating budget	Enter lines 2-4 as positive amounts	\$ <input style="width: 100px;" type="text" value="-"/>
3 Less: Assessment expense		\$ <input style="width: 100px;" type="text" value="-"/>
4 Less: Outreach from operating budget		\$ <input style="width: 100px;" type="text" value="-"/>
5 Normal Operating Expenses (NOE) <i>(line 1 - Σlines 2-4)</i>		\$ <input style="width: 100px;" type="text" value="-"/> A

Step 2. Calculate Support using the formula

a. 10% of the amount of box A between \$0 and \$50,000		\$ <input style="width: 100px;" type="text" value="-"/>
b. 13% of the amount of box A between \$50,001 and \$150,000		\$ <input style="width: 100px;" type="text" value="-"/>
c. 16% of the amount of box A between \$150,001 and \$250,000		\$ <input style="width: 100px;" type="text" value="-"/>
d. 19% of the amount of box A over \$250,000		\$ <input style="width: 100px;" type="text" value="-"/>
Estimated Annual Support (Total of lines a.-d.)		\$ <input style="width: 100px;" type="text" value="-"/> B

Step 3: Enter 2010 Support Commitment

Must equal or exceed value in box B		\$ <input style="width: 100px;" type="text" value="-"/> C
Estimated Monthly Payment <i>(box C divided by 12)</i>		\$ <input style="width: 100px;" type="text" value="-"/>
Average % NOE (minimum) <i>(box C divided by box A)</i>		<input style="width: 100px;" type="text" value=""/> D

Prepared by:

Contact information:

Date:

Episcopal ACS Chart of Accounts
 Chart of Accounts - Summary

Accounts	Fund Code	Dept Code	Comm Code	Area 1 Code	Area 2 Code	Active Flag
Assets						
Current Assets						
Checking Accounts						
1-100100 - Operating Checking	001					
1-100110 - Restricted Checking	001					
2-100100 - Building Fund Checking	002					
Other Current Assets						
1-100150 - Petty Cash	001					
Investments						
General - Church						
1-101100 - General Fund Savings	001					
Building						
1-101110 - Unrestricted CD	002					
2-101100 - Building Fund Savings	002					
2-101110 - Building Fund CD	002					
Endowments - Perm. Restricted						
1-101120 - Endowment #1						
Accounts Receivable						
1-104100 - Church Receivables	001					
1-104110 - Church Pay Advances	001					
Fixed Assets						
Buildings and Land						
1-105100 - Church Buildings	001					
1-105110 - Land	001					
Furniture and Equipment						
1-105200 - Organ & Musical Instruments	001					
1-105210 - Worship and Altar Equipment	001					
Vehicles						
1-105300 - Van	001					
Accumulated Depreciation						
1-106100 - Church Depreciation	001					
Liabilities						
Current Liabilities						
Payroll Taxes Payable						
1-200100 - Federal Tax Withheld	001	SL				
1-200110 - FICA Tax Withheld	001	SL				
1-200120 - Medicare Withheld	001	SL				
1-200130 - State Tax Withheld	001	SL				
1-200140 - Local Tax Withheld	001	SL				
1-200190 - Earned Income Credit Advance		SL				
Benefits Payable						
1-202100 - Medical Insurance Withheld	001	SL				
1-202115 - Employee Pension Deduction	001					
1-202225 - Employee 403-b Annuity	001					
Prepaid Pledges						
1-203100 - Future Year Pre-paid Pledges	001					
Loans Payable						
1-204100 - Loan #1 Payable	001					
Due To/From Accounts						
0-280000 - System Due/To From Account						
1-280000 - Church Due To/From Account	001					
2-280000 - Building Fund Due To/From Account	002					
Fund Principal						
1-299999 - Fund Principal - Church	001					
2-299999 - Fund Principal - Building	002					
Revenues						
Donor Tithes and Offerings						

Episcopal ACS Chart of Accounts
 Chart of Accounts - Summary

Accounts	Fund Code	Dept Code	Comm Code	Area 1 Code	Area 2 Code	Active Flag
Pledged Income						
1-400100 - Current Year Pledges	001					
1-400110 - Non-Pledge Offerings	001					
1-400120 - Prior Year (Paid this Year)	001					
1-400130 - Pre-paid Pledges	001					
Special Offerings						
1-401100 - Ash Wednesday Offering	001					
1-401110 - Christmas Offering	001					
1-401120 - Easter Offering	001					
1-401130 - Good Friday Offering						
1-401140 - Maundy Thursday Offering	001					
1-401150 - Thanksgiving Offering	001					
Other Income						
1-400160 - Operating Checking Interest	001					
1-400200 - Facilities Rental Income	001					
Earnings on Investments						
Church Investment Income						
1-402100 - General Fund Savings Earnings	001					
1-402110 - Unrestricted CD Earnings	001					
Building Investment Income						
2-402100 - Building Fund Savings Earnings	002					
2-402110 - Building Fund CD Earnings	002					
Expenses						
Personnel						
Clergy Compensation						
Rector						
1-500100 - Rector - Salary	001	SL				
1-500110 - Rector - Housing	001	BN				
1-500120 - Rector - Pension	001	BN				
1-500130 - Rector - Medical & Life Insurance	001	BN				
1-500140 - Rector - Auto Allowance	001	BN				
1-500160 - Rector - Continuing Education	001	BN				
1-500170 - Rector - Memberships		BN				
Associate Rector						
1-500200 - Assoc. Rector - Salary	001	SL				
1-500210 - Assoc. Rector - Housing	001	BN				
1-500220 - Assoc. Rector - Pension	001	BN				
1-500230 - Assoc. Rector - Med/Life Insurance	001	BN				
1-500240 - Assoc. Rector - Auto Allowance	001	BN				
1-500260 - Assoc. Rector - Continuing Ed.	001	BN				
Other Clergy						
1-500305 - Supply Clergy	001	SL				
1-500310 - Clergy Relocation/Search Expense	001					
1-500315 - Clergy Travel Reimbursement	001					
Lay Staff Compensation						
Lay Staff Salaries						
1-500400 - Parish Administrator	001	SL				
1-500405 - Christian Formation Director	001	SL				
1-500410 - Parish Secretary	001	SL				
1-500415 - Financial Secretary	001	SL				
1-500420 - Receptionist	001	SL				
1-500425 - Organist	001	SL				
1-500430 - Supply Organist	001	SL				
1-500435 - Choir Director	001	SL				
1-500440 - Youth Ministry Director	001	SL				
1-500445 - Children's Ministry Director	001	SL				
1-500450 - Nursery Workers	001	SL				

Episcopal ACS Chart of Accounts
 Chart of Accounts - Summary

<u>Accounts</u>	<u>Fund Code</u>	<u>Dept Code</u>	<u>Comm Code</u>	<u>Area 1 Code</u>	<u>Area 2 Code</u>	<u>Active Flag</u>
1-500455 - Sextons	001	SL				
Lay Staff Benefits						
1-500540 - Lay Staff Pensions	001					
1-500545 - Lay Staff Medical Insurance	001	BN				
1-500570 - Lay Staff Continuing Ed.	001	BN				
Lay Staff Payroll Tax Expense						
1-500650 - Lay Staff FICA Expense	001	BN				
1-500655 - Lay Staff Medicare Expense	001	BN				
Other Personnel Expenses						
1-500700 - Safeguarding God's Children Train.	001					
1-500705 - Background Screening	001					
1-500710 - Worker's Comp Insurance		BN				
1-500715 - Lay Staff Travel Reimbursement	001					
Christian Formation						
Adult						
1-510110 - Adult Ed. Resources	001					
1-510140 - Guest Speakers	001					
Children						
1-510100 - Vacation Bible School	001					
1-510105 - Children's Curriculum	001					
1-510115 - Nursery Supplies	001					
Youth						
1-510600 - Youth Curriculum	001					
1-510610 - Youth Conferences	001					
Administration						
Office Expenses						
1-520100 - Office Supplies & Paper	001					
1-520105 - Office Equipment Maintenance	001					
1-520115 - Technology Expenses	001					
1-520120 - Postage	001					
1-520125 - Audit Fee	001					
Insurance						
1-520300 - Property & Liability Insurance	001					
1-520310 - Vehicle Insurance	001					
Other Administrative Expenses						
1-520605 - Vehicle Expense	001					
1-520615 - Pest Control	001					
1-520650 - Miscellaneous Expense	001					
Building & Grounds						
1-520600 - Lawn Care	001					
1-530300 - Building Repairs	001					
1-530305 - Plumbing	001					
1-530310 - Electrical Repair	001					
1-530315 - Audio System Expense	001					
1-530340 - Cleaning Supplies	001					
1-530399 - Light Bulbs	001					
Clergy Discretionary						
1-540100 - Rector Discretionary	001					
1-540105 - Assoc. Rector Discretionary	001					
Diocesan Support						
1-550100 - Diocesan Assessment	001					
Parish Life						
Fellowship						
1-560100 - Young Adult Ministry	001					
1-560105 - Parish Dinners/Receptions	001					
Worship						
1-560200 - Altar Guild	001					

Episcopal ACS Chart of Accounts
 Chart of Accounts - Summary

<u>Accounts</u>	<u>Fund Code</u>	<u>Dept Code</u>	<u>Comm Code</u>	<u>Area 1 Code</u>	<u>Area 2 Code</u>	<u>Active Flag</u>
1-560205 - Acolytes/Ushers/Chalice Bearers	001					
1-560210 - Prayer Books	001					
Music Ministries						
1-510210 - Instrumentalists	001					
1-510220 - Instrument Maintenance	001					
1-510230 - Music Supplies	001					
Pastoral Care						
1-560300 - Stephen Ministries	001					
1-560305 - Pastoral Care	001					
General Ministries						
1-510310 - ECW	001					
1-510315 - Hospitality	001					
1-510320 - Vestry Expenses	001					
Utilities						
1-520200 - Telephone & Communications	001					
1-520205 - Electricity	001					
1-520210 - Water & Sewer	001					
1-520215 - Natural Gas	001					
1-520220 - Trash & Disposal	001					
1-520225 - Security/Fire Alarm	001					
<u>Temporary Restricted</u>						
Special Offerings						
1-800100 - Ash Wednesday Services	001					
1-800105 - Good Friday Services	001					
1-800110 - Maundy Thursday Services	001					
1-800115 - Thanksgiving Services						
Memorials						
1-800200 - General Church Fund Memorial	001					
2-800200 - Building Fund Memorials	002					
<u>Permanent Restricted</u>						
Endowments						
1-900100 - Endowment #1	001					

**MODEL CHART OF ACCOUNTS
FOR
PARISHES AND MISSIONS**

Parochial Report Categories							
	Line #	Acct No.	Parochial Report Description	Sub-Acct	Description	Budget Amount	
Operating Revenues	3	0300	Regular Giving	301	Pledged Income		
				302	Non-Pledged Income		
				303	Plate Cash		
				304	Operating Income NOS		
				305	Guild Funding Transfer		
						subtotal line 3	0
	4	0400	Investment Income Used for Operations	401	Interest Earnings		
							subtotal line 4
	5	0500	Other Operating Income & Gifts	501	Advertising		
				502	Altar Guild		
				503	Christian Education		
				504	Donut/Coffee		
				505	Flowers		
				506	Garden Guild		
				507	Music Guild		
				508	Nursery		
				509	Parish Life		
				510	SGEP Overhead		
				511	Stewardship		
				512	Vestry Discretionary Fund		
513	Worship Guild						
					subtotal line 5	0	
6	0600	Unrestricted Bequests used for	601	Unrestricted Gifts			
						subtotal line 6	0
subtotal Operating Revenue						0	
Non-Operating Revenues	8	0800	Capital	801	Capital Building Account		
				802	Furniture and Fixtures (Minor Capital)		
				803	Grounds and Gardens (Minor Capital)		
						subtotal line 8	0
	9	0900	Investment Funds and Endowments	901	Capital Investment Earnings		
							subtotal line 9
	10	1000	Outreach and Mission Programs	1001	Daughters of the King		
				1002	ECW		
				1003	EYC		
				1004	Men's Guild		
				1005	Outreach		
				1006	Order of St. Luke		
				1007	Rector's Discretionary Income		
	1008	YELL					
						subtotal line 10	0
11	1100	Transmitted Income	1101	Transmitted Income		0	
			1102	SGEP Payroll Taxes		0	
					subtotal line 11	0	
subtotal Non-Operating Revenue						0	
Total Revenue						0	

**MODEL CHART OF ACCOUNTS
FOR
PARISHES AND MISSIONS**

Expenses

Operating Expenses	12	1200	Diocesan Assessment	1200	Diocesan Assessment	
	13	1300	Outreach	1301	Outreach Expenses	
	14	1400	Operating Expenses (all other)			
		1402	Clergy	1402-1	Rector Stipend	
				1402-2	Rector Housing	
				1402-3	Rector Car Allowance	
				1402-4	Rector Professional Allowance	
				1402-5	Rector Pension	
				1402-6	Rector Life and Health	
				1402-7	Rector Dental and Vision	
				1402-8	Asst Priest Housing	
				1402-9	Other Clergy Compensation	
		1403	Utilities	1403-1	Electricity	
				1403-2	Water	
				1403-3	Trash	
				1403-4	Telephone	
		1404	Insurance	1404-1	Worker's Comp Insurance	
				1404-2	Property & Liability Insurance	
				1404-3	Director & Officer Insurance	
		1405	Contract Services	1405-1	Supply Organist	
				1405-2	Supply Priest	
				1405-3	Nursery Caregivers	
				1405-4	Cleaning Services	
				1405-5	Other Contract Services	
		1406	Property Maintenance	1406	Property Maintenance and Repairs	
		1407	Operations Support	1407-1	Copier Lease	
				1407-2	Postage	
				1407-3	Communion Expenses	
				1407-4	Office Supplies	
				1407-5	IT Expenses	
			1407-6	Advertising		
			1407-7	Background Checks		
			1407-8	Banking Fees		
			1407-9	Misc Operating Expenses		
	1408	Other Operating Expenses	1408-1	Altar Guild		
			1408-2	Christian Education		
			1408-3	Donut/Coffee		
			1408-4	Flowers		
			1408-5	Garden Guild		
			1408-6	Music Guild		
			1408-7	Nursery Guild		
			1408-8	Parish Life Guild		
			1408-9	Stewardship Guild		
			1408-10	Vestry Discretionary		
			1408-11	Worship Guild		
	6560	Payroll Expenses	6560-1	SGEC Salaries		
			6560-2	SGEC Matching Payroll Tax Expense		
			subtotal line 14		0	

**MODEL CHART OF ACCOUNTS
FOR
PARISHES AND MISSIONS**

			subtotal of operating expenses	0
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**MODEL CHART OF ACCOUNTS
FOR
PARISHES AND MISSIONS**

Non-Operating Expenses	15	1500	Capital expenditures	1501	Capital Expenses	
				1502	Furniture and Fixtures	
				1503	Grounds and Gardens	
				1504	Land Loan	
				1505	Crump Loan	
				subtotal line 15		
	16	1600	Outreach and Mission Program Expenses	1601	Daughters of the King	
				1602	ECW	
				1603	EYC	
				1604	Men's Group	
				1605	Nursery Guild	
				1606	Order of St. Luke	
				1607	Rector's Discretionary Fund	
				1608	YELL	
	subtotal line 16					0
	17	1700	Transmitted Funds	1702	Transmitted Funds	
				6560-5	Payroll Taxes - SGPS	
				subtotal line 17		
	subtotal of non-operating expenses					0
	Total All Expenses					0

