

Episcopal Diocese of Massachusetts

Parochial Report Restatements

- From time to time, parishes discover that the parochial reports on file are erroneous, and wish to amend and restate an old parochial report. This is often the result of critical review of the report because of increasing assessments.
- Common reasons for restatement include capital expenditures, lease-related costs or outreach expenses inadvertently shown on the operating expense line.
- Applications for restatement will be considered for parochial reports up to three years old. (That is, in 2014, restatements for 2011 and subsequent years will be considered.)
- To request a restatement, please write a letter to the Coordinator of the Congregational Consultants at 138 Tremont Street in Boston explaining the reason for the change, and attaching the following material for each year of a proposed restatement:
 - A copy of the original parochial report
 - A copy of the revised parochial report
 - A reconciliation between the original report and the proposed restatement in the format of the attached Excel spreadsheet.
- The coordinator or another consultant will review the material and contact the proposer with any questions. When the consultant is satisfied, the application will be processed for approval.

February 16, 2014